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GENERAL FINANCIAL AND ACCOUNT RULES

OF

GOVERNMENT OF RAJASTHAN

FOURTH EDITION

PUBLISHED BY AUTHORITY

PRINTED AT
GOVERNMENT CENTRAL PRESS, JAIPUR
1961

PREFACE

This volume contains what are essentially executive orders of Government regarding the principles to be observed and the procedure to be followed by various authorities in dealing with funds received by them in their public capacity, or withdrawn by them from the treasury for the discharge of functions entrusted to them, and other connected matters. The main Treasury Rules and orders relating to delegation of financial powers have been included as appendices to make the volume a self-contained one.

Suggestions for improvement, particularly with a view to securing a speedy and more efficient despatch of business, are welcomed and may be addressed to the Finance Department.

It is requested that errors and omissions found in the volume may also be brought to the notice of the Finance Department for rectification.

Jaipur,
6th September, 1952.

V. NARAYANAN,
Additional Chief Secretary.

PREFACE TO SECOND EDITION

In view of a number of amendments issued since the publication of the first edition and also the fact that there is a pressing demand for these rules by the Government departments and candidates preparing themselves for Accountants' Examination it has been found necessary to publish the second edition.

Besides bringing the book up-to-date by incorporating the amendments, notes and instructions have been inserted wherever considered necessary. Two more appendices e.g. XIV and XV, which will be found particularly useful to the departmental officers, have been added. Necessary corrections have been made in the Schedule of Powers and the list of Heads of Departments.

It was contemplated to make these rules more exhaustive and to give the number of account forms prescribed under these rules, but in view of the urgency for making the book available to all those who are in need of it, that work will be completed by issue of a second volume.

Every care has been taken by the Government Press to avoid mistakes in printing, but as the work had to be rushed through at a time when the Press is pre-occupied with other urgent work errors may have crept in.

It is, therefore, requested that errors and omissions found in the volume may be brought to the notice of the Finance Department for rectification.

Suggestions for improvement will always be welcomed.

*Jaipur,
15th October, 1954.*

G. S. PUROHIT,
Finance Secretary.

PREFACE TO THIRD EDITION

In view of a number of amendments and 'Administrative Instructions' issued since the publication of the second edition, coupled with the fact that there has, for some time past, been a pressing demand for this book, it has become essential to reprint the third edition.

In addition to bringing the book up-to-date by incorporating the amendments, notes and instructions have been inserted wherever considered necessary. One more appendix XVI containing the rules and instructions for the purchase of Stores framed by the Government has since been added. A new Chapter VII-A dealing with the payments to the members of the State Legislature has also been added.

The rules have been made more exhaustive and the number of account forms in G.A. Series, prescribed under these rules, have been indicated at appropriate places.

It is requested that any errors or omissions, which may be found in this volume, may be brought to the notice of the Finance Secretary.

*Jaipur,
6th May, 1957.*

G. S. PUROHIT,
Finance Secretary.

PREFACE TO FOURTH EDITION

The Third Edition of General Financial and Account Rules was issued in 1957 incorporating amendments etc. up to April, 1957. This Edition brings the compilation up-to-date, incorporating all amendments, instructions and Government decisions etc. issued up to 1st July, 1960.

Two new Chapters viz. Chapter XVII and XVIII have been included in this Edition.

Any errors or omissions that may be found in this Edition be brought to the notice of the O & M (Codification) Section.

*Jaipur,
April 21, 1961.*

*M. MUKERJI,
Secretary to the Government,
Finance Department.*

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GOVERNMENT OF RAJASTHAN
CABINET SECRETARIAT
O & M. (Codification) Section



FIRST LIST OF CORRECTIONS
TO
GENERAL FINANCIAL & ACCOUNT RULES
(VOLUME I)

(4th Edition)
(Incorporated up to 30th September 1961.)

CHIEF

No. 1
CHAPTER II

Rule 6

Page 5-7

Delete Rule 6.

(F. D. Notification No. F. 18 (a) (52) FD-A/Rules/60, dated 24-1-1961).

No. 2
CHAPTER II

Rule 16

Page 10

Insert the following at the end of "Note" below Rule 16:—

"The duties and the responsibilities of the Assistant Accounts Officers are defined in Appendix XVII (A) of the General Financial and Account Rules."

(F. D. Order No. F. 5 (a) (21) FD-A/Rules/61, dated 31-5-1961).

No. 3
CHAPTER II

Page 15

to accounting of such moneys are being experienced by the officers who are required to handle non-Government moneys in their official capacity. In this connection, the following instructions are issued for the guidance of all concerned:—

- (i) The officer who is required to handle non-Government funds should seek permission of Government in Finance (W. & M.) Department through the Head of the Department for opening a P. D. Account in a particular treasury.
 - (ii) All non-Government moneys when received should immediately be deposited in the treasury in the P. D. Account.
 - (iii) The account of such funds should be kept entirely separate from those of Government funds. For this purpose a separate cash book in form G. A. 50 should be maintained.
 - (iv) All cheques received by post and all money orders should be immediately entered first in a register in Form G.A. 51 and then entered in the cashbook under the initials of the Head of Office or institution. The encashment of cheques will be arranged as soon as possible through the treasury.
 - (v) Withdrawals of moneys from the treasury shall be operated by cheques signed by the officers operating the P. D. Account.
 - (vi) Payment out of the fund will be made in accordance with rules or orders governing the fund.
 - (vii) For meeting petty expenditure the head of the office or institution operating the account can utilise the receipts of the fund for this purpose and in case where the receipts are insufficient on a particular occasion, the officer may obtain some money as an imprest by cheque.
2. (i) The above instructions will also be followed by all officers who are required to handle non-Government moneys in their official capacity.
- (ii) The officer operating the fund is personally responsible for accounting of such transactions.
- (iii) The detailed accounts of such funds will be subject to audit by the Accountant General."

No. 4
CHAPTER IV

Rule 42 (1)

Page 24

Insert the following as Note (2) by numbering the existing Note as No. (1) below Rule 42 (1):—

"(2) The procedure for the disposal and writing off of losses of obsolete unserviceable or surplus stores articles has been laid down in Appendix XIX"

(F. D. Notification No. F. 18 (a) (2) FD-A (Rules)/60, Dated 31-5-1961).

No. 5
CHAPTER IV

Rule 44 (1)

Page 25

I. Substitute the word "Government" for the words "Administrative Department of the Government with the concurrence of Finance Department" occurring in the first two lines of sub-rule (1) of rule 44.

II. Substitute the following for the existing "Note" below Rule 44.

"Note.—While the policy of Government is to enforce recovery in all cases where it is possible and where the Government servant concerned is not clearly entitled by the money in question even after it had been drawn in good faith, it is not intended that the extreme criterion of physical impossibility to recover the dues should be enforced; where such recovery might cause in the opinion of the competent authority, undue hardship or distress in genuine cases. The Administrative Departments concerned may, therefore, in future, waive recoveries on grounds of undue hardship or distress in genuine cases except in cases of the following categories:—

- (1) where the recovery relates to a Gazetted Government servant, or
- (2) Where the amount involved even in the case of a Non-Gazetted Government servant exceeds two month's pay of the Government servant concerned.

Powers to the extent indicated above will be deemed to have been delegated to the administrative Departments of Government. Cases coming under categories (1) and (2) above, will require the concurrence of the Finance Department."

(F. D. Notification No. F. 18 (a) (42)FD/A/Rules/60, dated 2-1-61).

No. 6
CHAPTER V

Rule 65

Page 35

The comma (,) occurring after the word "direct" in rule 65 may be substituted by full stop (.) and the words "As soon as possible, not later than 15th April" be deleted.

(F. D. Notification No. F. 5 (a) (6) FD/A/Rules/61-I, dated 31-5-1961).

No. 7
CHAPTER V

Rule 72

Page 37-38

Insert the following as Government of Rajasthan's Decision below Note 3 under rule 72:—

Government of Rajasthan's Decis.on.

"Attention is invited to the concluding sentence of note 3 below Rule 72 which lays down that in a case in which an allowance has been claimed, but in consequence of some objection taken, payment has been delayed, the Treasury Officer will not refuse to pay such bill if, when the objection is satisfied, the claim happens to have become more than one year old. Cases have come to the notice of the Government in which the Departments concerned took three to four years in complying with the objections raised by the Treasury Officer and then presented the Bills to the Treasury for payment under protection of the provision referred to above.

In order to safeguard against such inordinate delays it has been decided that compliance of objections raised by the Treasury Officer should be made as early as possible and in any case not later than six months from the date of receipt of the bills from the Treasury Officer. The Treasury Officer shall refuse payment if the bills are presented after the aforesaid period unless the orders of authority next higher to the drawing officer is communicated to the Treasury Officer for passing the bill."

(F. D. Circular No. F. 18 (a) (63) F/A/Rules/60, dated 31-3-61).

CHAPTER VI

Rule 74(v)

Page 42

I. In Rule 74 (v) for the words "such payments are appreciable" substitute the words "the number of payments made in a month is more than ten and the total amount involved therein exceeds Rs. 1,000".

II. Insert the following as note below the clause:—

"Note—Notwithstanding the provisions of this clause, the head of office may at his discretion obtain a consolidated treasury receipt irrespective of the number of payments made in a month and the total amount involved therein"

(F. D. Notification No. F. 18 (a) (13) FD/A/Rules/60, dated 11-8-1960).

CHAPTER VI

Rule 74-A

Page 43-44

Delete Rule 74-A

(F. D. Notification No. F. 18 (a) (52) FD/A/Rules/61, dated 30-6-1961).

CHAPTER VI

Rule 94

Page 50

Insert the following as Government of Rajasthan's Instruction below Rule 94:—

Government of Rajasthan's Instruction.

"The Rajasthan State Electricity Board have entrusted the work of collections of bills on account of electricity supplied to consumers at Jaipur to the Bank of Rajasthan Ltd. Jaipur. According to the arrangements with the Bank, the Bank will issue a cheque for daily collections on the next working day in favour of the Executive Engineer (Distribution) and the

latter will deposit the same in the Treasury on the same day, if possible, for credit to the Board's Deposit Account No. 1.

With a view to ensuring prompt deposit of the money realised from the consumers to the credit of Board's Deposit Account, the Governor has been pleased to approve the following procedure:—

The Divisional officer will prepare challans in duplicate showing the correct classification thereon viz., "S-Deposits and Advances—Part II-Deposits not bearing Interest (c) other Deposit Accounts—B—Departmental and Judicial Deposits—Civil Deposits—d—personal Deposits—Deposit Account of Rajasthan State Electricity Board" and send the challans along with the Bank Cheque to the State Bank of Jaipur direct under intimation to the Treasury Officer, Jaipur. The State Bank of Jaipur will collect payment and return one challan duly receipted to the Divisional Officer. The duplicate copy of the challan duly receipted will be sent by the Bank to the Treasury Officer along with the daily scroll etc.

The provisions of Rule 94 of the General Financial and Account Rules may be treated as relaxed to the above extent.

(F. D. Order No. F. 18 (a) (67) FD/A/Rules/60, dated 30-6-1961)

No. 11

CHAPTER VII

Rule 96

Page 51

Insert the following as Clarification below Rule 96:—

Clarification.

"A reference is invited to Rule 96 according to which all bills or cheques in payment of claims against the Government are required to be presented at the Treasury. Since there is no clear order whether the said rule contemplates presentation at the treasury of bills for "nil" amount where no payment is involved, a question has been raised whether such adjustment—Travelling Allowance bills for "nil" amounts should be submitted to the Treasury like other bills for payment or sent direct to the Accountant General's office.

The matter has been carefully considered in this Department and it has been held that presentation of these bills at the treasury has the following advantages:—

(i) Certain checks and scrutiny is exercised by the Treasury Officer. The claim is likely to escape such checks if presented direct

at the Accountant General's office.

(ii) In the case of claims of Gazetted Officers entries of the fact of adjustment of advance drawn by them are made by the Treasury officers in a register maintained for the purpose. A check on the payment of a second advance before an earlier one is cleared, is thus secured.

(iii) Correct entry as regards the outstanding tour/transfer travelling allowance advance can be noted by the Treasury Officers in the last pay certificate issued by them.

It is also felt that if adjustment bills of 'nil' amounts are sent direct to the Accountant General office, it will involve the audit office in correspondence with the Treasury Officer for supplying him information as regards the amount of advance of the Gazetted Officers adjusted by the Accountant General in such cases. Thus differential treatment of adjustment bills where amount payable is not 'nil' may lead to omissions and increase in work in the audit office. It has, therefore, been decided that the adjustment Travelling Allowance bills for 'nil' amounts should be required to be presented at the treasury like other bills."

(F.D Circular No. F. 1 (9) F/AA/58, Pt. II, dated 2-1-61),

No. 12 CHAPTER VII

Rule 100

Page 52

Insert the following as Government of Rajasthan's Decision below Rule 100:—

Government of Rajasthan's Decision.

"Rule 100 lays down that no claims against the Government not pre'ferred within six months of their becoming due can be presented without an authority from the Accountant General and to say that a doubt has arisen whether the contingent claims are also required to be pre-audited by the Accountant General if not presented within six months of their becoming due.

The matter has been examined and it has been held that the aforesaid rule is quite comprehensive and covers all kinds of claim including contingent claims. The period of six months referred to in the aforesaid rule shall be calculated from the 1st of the month following the month in which the claim is presented to the drawing and disbursing officer.

(F.D. Circular No. F. 1 (9) F/AA/58, Part I, dated 2-1-1961).

No. 13
CHAPTER VII

Rule 100

Page 52.

Substitute the words "one year" for the words "six months" occurring in line 2 of rule 100.

(F. D. Order No. F. 5(a) (15) FD/A/Rules/61, dated 30-6-1961).

No. 14
CHAPTER VII

Rule 100

Page 52.

Insert the following as Note 3 below rule 100:—

- "3. Claims on account of grants-in-aid and scholarships should be, deemed to have become due as soon as they are sanctioned subject, of course, to the fulfilment of other conditions or periodicity, if any, attached thereto."

(F. D. Order No. F. 18(a) (1) FD/A/Rules/60, dated 3-10-1960).

No. 15
CHAPTER VII

Rule 102 (1)

Page 53

Substitute the following for existing Rule 102 (1):—

"102(1) Printed forms of bills (Hindi or English or bilingual) supplied by the Printing and Stationery Department of the Government should only be used. When printed forms are not in stock and such a course is, therefore, unavoidable manuscript, typed or cyclostyled forms may be used. When this is done the Drawing Officer, shall be responsible to ensure that the forms, used conform strictly to the prescribed forms".

(F. D. Notification No. F. 18(a) (24) FD/A/Rules/60, dated 17-2-1961).

No. 16
CHAPTER VII

Rule 133

Page 63.

Substitute the following for the existing Rule 133.—

"133. All payments to private parties which are payable at treasuries or sub-treasuries outside the jurisdiction of the Accountant General, Rajasthan, should as far as practicable be made direct by the drawing officers by means of Government Demand Drafts instead of requesting the Accountant General for arranging payments through another Accountant General."

(F. D Notification No. F. 18 (a) (59) FD/A Rules/60, dated 2-1-1961).

No. 17
CHAPTER VII

Rule 139

Page 66.

Insert the following as Government of Rajasthan's Decision below Rule 139.—

Government of Rajasthan's Decision

"Rule 139 *inter alia* provides that the provisions of Rule 102 *ibid* regarding the preparation of bills shall be carefully observed in regard to the claims presented at a departmental office of disbursement. In this connection a question has been raised whether the bills of the suppliers written in pencil should be accepted as proper claims against the Government.

The matter has been examined and it has been held that the disbursing officers should require the suppliers to present the bills/claims in ink or typed as far as possible. When they are written in pencil, only copying pencil should be used. In any case the bills should always be in duplicate, one copy to be endorsed for presentation to Treasury etc and the duplicate copy retained, in the office of the disbursing officer. In the case of copying pencil written or type written bills, the duplicate copy should be a carbon copy of the original.

(F. D Memo No. F 5(a) (13) FD/A/Rules/61, dated 31-5-1961).

No. 18
CHAPTER VII

Rule 147

Page 67.

Insert the following as Note 4 below Rule 147.—

Note 4— While a Government servant is under suspension and is in receipt of subsistence grant, the retrenchment order in respect of any overpayment caused to him in the past shall be issued by the Accountant General in consultation with the authority competent to place the Government servant under suspension. The aforesaid administrative authority will exercise discretion whether recovery should be held wholly in abeyance or it should be affected at full or at reduced rates depending on the circumstances of each such case

(F.D. Notification No. F. 18(a) (21) FD/A/Rules/60, dated 3-10-1960).

No. 19
CHAPTER VII

Annexure 'A'

Page 69.

Add the following as item No. 10:—

“10. Receipt given by a payee for any payment of money without consideration, such as receipts for grant in aid bills, and for scholarships etc.”

(F. D. Order No. F. 5(a) (11) FD/A/R/61, dated 6-9-1961).

No. 20
CHAPTER VII-A

Rule 149 A(d)

Page 71-73.

Substitute the following for the existing Rule 149 A(d):—

(d) “The following procedure shall be followed for drawing pay and allowances by the Members of the Rajasthan Legislative Assembly. ☛

- (i) Members shall draw the salary from the local treasury direct which they shall select without the counter-signature of the Secretary, Rajasthan Legislative Assembly.
- (ii) The Secretary, Rajasthan Legislative Assembly shall issue a Certificate to the Treasury Officer concerned and the Accountant General about the date on which the member of the Legislative Assembly took oath to enable him to draw the first salary from the said date.
- (iii) The Secretary, Rajasthan Legislative Assembly, shall communicate the Accountant General, and the Treasury Officer concerned about all changes due to resignation death or falling the seat vacant for any other reason.
- (iv) As soon as a member has been elected he will be required to specify the Treasury from which he would like to draw his salary. This information will be communicated by the Secretary, Rajasthan Legislative Assembly to the Accountant General, Rajasthan with 3 specimens of his signatures for the issue of the necessary authorisation to the drawing officer concerned.
- (v) The members will have their specimen signatures attested either by the Secretary or the Deputy Secretary of the Rajasthan Legislative Assembly or by any Magistrate of the first class of the District.
- (vi) All Travelling Allowance bills will be checked by the Secretary, Rajasthan Legislative Assembly. The progress of total expenditure against the sanctioned grant will be recorded by him. After countersignature the Secretary shall return the bill to the Member concerned for presentation at a Treasury where payment is to be made
- (vii) When a member wishes to change the treasury for payment, he should obtain a last pay certificate from the old treasury, get it countersigned by the Accountant General and attach it to his salary bill payable at the new treasury.
- (viii) The Secretary, also shall, as controlling officer, send a copy of his specimen signatures to all the Treasury

Officers in Rajasthan so that the signature of both the drawing and controlling officers may be verified before the payment is made.

- (ix) The Secretary shall record all Travelling Allowance bills passed in the Travelling Allowance register of M L As in form G.A. 72-B

To keep watch over the progress of expenditure on travelling and daily allowance against the sanctioned grant, a register may be maintained with columns as follows and the sanctioned grant being recorded on the top:—

- (a) Serial Number,
- (b) Bill Number & Date,
- (c) Name of the member,
- (d) Amount of each bill,
- (e) Progressive total.
- (f) Remarks.

(F.D. Notification No.F. 1(a) (1) F/AA/60, dated 3-10-1960).

No. 21 CHAPTER VII

Rule 149-B

Page 73.

Delete Rule 149-B.

(F. D. Order No. F. 6 (10) FR/56-II, dated 9-12-1960).

No. 22 CHAPTER VIII

Rule 156 (1)

Page 76-77.

Insert the following as Note below Rule 156 (1):—

"Note.—It is ordered that recovery of dues of Water Works Department on account of water supply to the Government servants who are occupying Government residential buildings shall be made in the manner the rents are recovered in accordance with Rule 156 (1) *"*

(F.D. Order No. F. 5(a) (10)FD/A/Rules/61 Dated 20-3-1961).

CHAPTER VIII

Rule 156 (2)

Page 77.

Insert the following as Clarification below Note 2 under Rule 156 (2):—

Clarification.

"Note 2 below Rule 156 of the General Financial & Account Rules provides that a department should normally effect recovery in cash of dues (other than the dues mentioned in Rule 156 *ibid*) from the Government servant wherever feasible. If however, the recoveries fall into arrears and the Government servant does not pay the dues regularly, a special request may be made to the Accountant General to effect the recovery at source. Instances have come to the notice of the Government where some departments have approached the Accountant General for the recovery of Government dues at source on account of services rendered by such departments without first asking the Government servant for the payment on this account.

It is hereby impressed on all concerned that whenever any department renders any service to a Government servant, the payment should always be demanded in cash. In cases where a Government servant does not pay the dues in cash, then only specific request should be made to the Accountant General."

(F.D Memo No F 5(a) (20) FD/A/Rules/61, dated 30-6-61)

CHAPTER VIII

Rule 158

Page 78.

Insert the following as Government of Rajasthan's Decision below Note 1 under Rule 158:—

Government of Rajasthan's Decision

Note 1 below Rule 158 lays down that the salary to the extent of the first hundred rupees and one half of the remainder shall not be liable to attachment.

A case has come to the notice of the Government in which a Gazetted Government servant drew his monthly pay and allowances in parts

in order to keep the amount drawn below Rs 100/- thereby avoiding fulfilment of the court attachment order

The matter has been examined in consultation with Law Department and it has been decided that the salary for a certain month should be reckoned as salary for the purpose of note (1) below Rule 158 *ibid* referred to above even though the same may be drawn in parts "

(F D. No 4262/F 1 (9) F/AA/58 P-II/FD Rules/60, dated 2-1-1961)

No. 25

CHAPTER VIII

Rule 166 (1)

Page 83

Substitute the following for the existing Rule 166 (1):—

"166(1) -Pay and other allowances claimed on behalf of a deceased Government Servant may be paid without the production of usual legal authority:—

(i) to the extent of Rs 500/- under the orders of the officer responsible for the payment after such enquiry into the rights and title of the claimants as may be deemed sufficient,

(ii) for the excess of Rs. 500/- under the orders of the Collectors on execution of an Indemnity Bond with such surities as he may require if he is satisfied of the right and title of the claimant and considers that undue delay and hardship would be caused by insisting on the production of letters of administration".

(F. D. Notification No. F. 6 (c) (2) FD 'A/R/61-III, dated 14-6-1961).

No. 26

CHAPTER VIII

Rule 175

Page 86

Insert the following as "Note" below Rule 175:—

'Note'.—In the following cases life certificate as contemplated in the above rule will not be insisted upon—

(i) when the leave salary is claimed in the same bill as the duty pay for the period following that of leave salary; and

(ii) when the leave salary is drawn after the report of resumption of duty on the expiry of leave has been sent to the Treasury Officer

(F.D. Notification No F. 18 (a) (14) FD/A/Rules/60, dated 3-10-1960)

No. 27
CHAPTER VIII

Page 87.

Insert the following as instructions governing recoveries from Subsistence allowance at the end of Chapter VIII:—

At present there is no provision in any rules or orders issued by the Government for the recovery of Government dues from the subsistence allowance granted to Government servant under suspension. The question of making such recoveries from the subsistence allowance has been under the consideration of the Government for some time past. The permissible deductions fall under two categories viz—(a) compulsory deductions, and (b) optional deductions.

It has been decided that the recovery of the following deductions, which fall under category (a) above, should be enforced from the subsistence allowance:—

(i) Income tax and Super tax (provided the employee's yearly income calculated with reference to subsistence allowance is taxable).

(ii) House Rent and allied charges i.e. electricity, water, furniture, etc.

(iii) Repayment of loans and advances taken from Government at such rates as the head of the department deems it right to fix under Rule 380 of the General Financial and Account Rules.

The deductions falling under category (b), which should not be made except with the Government servant's written consent, are as under:—

(a) *Premia* due on State Life Insurance Policies.

(b) Amounts due to Co-operative Stores and Co-operative Credit Societies.

(c) Refund of advances taken from General Provident Fund.

It has further been decided that the deductions of the following nature should not be made from the subsistence allowance:—

(i) Subscription to a General Provident Fund.

(ii) Amounts due on Court attachments.

(iii) Recovery of loss to Government for which a Government servant is responsible.

As regards recovery of over payments, there is no bar to effect the same from the subsistence allowance, but the competent administrative authority will exercise discretion to decide, whether the recovery should be held wholly in abeyance during the period of suspension or it should be effected at full or at reduced rate, depending on the circumstances of each case.

Para 5 of Finance Department Memo. No 4184/F. 5 (20) FD/A/59, dated 3-10-60).

Provides that there is no bar to effect the recovery of over-payments from the subsistence allowance, but the competent administrative authority will exercise discretion to decide, whether the recovery should be held wholly in abeyance during the period of suspension, or it should be effected at full or at reduced rate, depending on the circumstances of each case.

The question whether the provisions of Rule 148 of GF & AR should be made applicable to recoveries of over payments from the subsistence allowance of a Government servant under suspension has been considered and it has been decided, in partial modification of the said orders that Rule 148 *ibid* should apply by analogy in such cases and the recoveries of over payments falling under paragraph 5 of the aforesaid Memo. should not ordinarily be made at a rate greater than one-third of the gross amount of subsistence and other allowances admissible under Rule 54 of the R. S. R."

(F. D. Nos. F. 5 (20) FD/A/59, dated 3-10-1960 and 2-1-1961).

No. 28 CHAPTER X

Rule 197.

Page 96-97.

Insert the following as Government of Rajasthan's Decision below Rule 197 :—

Government of Rajasthan's Decision.

Under Para (2) of Rule 197 the second alternative form in cases not covered by para (1) of the said rule is required to be used and the certificate with the explanatory memorandum showing briefly but clearly the grounds on which the increment is claimed, is required to be submitted about one

month before the increment falls due to the Accountant General, who passes it and returns it after check. The increment can be drawn only on a certificate passed by the Accountant General.

The matter was examined and it has been decided that the pre-check by the Accountant General may be dispensed with. In future the increment of a Government servant may be drawn by the drawing officer in the salary bill without getting the form G.A. 92 pre-checked by the Accountant General. A certificate in form G.A. 92 with the explanatory Memo, showing briefly but clearly the grounds on which the increment is claimed, should, however, invariably be attached with the bill in which the increment is drawn.

The drawing officer will ensure correct fixation of the date of increment and will be personally responsible for the overpayments which may be made on this account.

These orders apply to non-gazetted Government servants only

(F.D. Memo No. F. 16(22) FD/A/Rules/59 Dated 31-3-1961).

No. 29

CHAPTER XI

Rule 216-A

Page 106

Insert the following as Rule 216-A :—

“216(A). Contingent Bills preferring claims for rents, electricity and other connected charges incurred on account of the hire of private buildings by the Government for accommodation of Government offices should be accompanied by the following certificates signed by the disbursing Officer:—

‘Certified that the amount on account of rent, rates and taxes included in this Bill has actually been paid to the parties concerned and that—

- (i) no portion of the building for which the expenditure was incurred was utilised for residential or other purposes during the period the charges were paid.
- (ii) the expenditure in respect of the portion of the building used for residential or other purposes during the period for which the charges were paid, has been recovered from the undermentioned Government Servants from whom it was due”.

The above certificate will be recorded when the payment on this account was originally arranged by the Drawing and Disbursing Officer from his own imprest. In cases where the imprest amount held by Drawing and Disbursing Officers is less than the monthly rate of contingent expenditure on this account, the following certificate should be furnished :—

'Certified that the amount drawn on account of rent, rates and taxes etc., in the previous contingent bill No..... dated has actually been paid to the parties concerned and that—

- (i) no portion of the building for which the expenditure was incurred was utilised for residential or other purposes during the period the charges were paid.
- (ii) the amount drawn in this bill will be paid to the parties on realisation from the undermentioned Government servants in respect of the portion of the building used for residential or other purposes.'

(F. D. Notification No. F. 5 (a) (8) FD/A/(Rules/61, dated 28-4-1961).

No. 30

CHAPTER XI

Rule 226 (2)

Page 110

In the third line of Rule 226 (2), the following shall be inserted:—

- (i) Add the word "simultaneously" after the words "advice (in G.A. 106)" and before the word "to".
- (ii) Add the words "and the Bank" after the words "Treasury Officer" and before the word "concerned".

(F. D. Notification No. F. 15 (a) (7) FD/A/Rules/61, dated 31-3-1961).

No. 31
CHAPTER XI

Rule 232
Annexure "A"

Page 122

The following shall be inserted after the sentence ending with "10th of that month" appearing in line 12 of para 1 of Annexure "A":—

"The countersigning officer should transmit the detailed bills to the audit office as soon as possible and in any case within 15 days from the date of receipt of the bill in his office".

(F. D. Order No. F. 5 (a) (9) FD/A/(Rules /61, dated 28-4-1961).

No. 32
CHAPTER XI

Rule 232
Annexure "A".

Page 122

Insert the following as Government of Rajasthan's Decision below Annexure "A":—

Government of Rajasthan's Decision.

According to Annexure "A" to Rule 232 the Drawing Officers who are authorised to draw moneys on A.C. Bills are required to certify on each A.C. Bill presented for payment after the 10th of each month that the monthly detailed bill for abstract bills drawn in the previous month has been submitted to the Controlling Officer for countersignatures. Instances have come to the notice of the Government where avoidable delays have occurred in the offices of countersigning authorities and consequent delayed submission of D.C. Bills to the Accountant General's Office. This results in non-adjustment of accounts for a pretty long time.

With a view to avoid delays in the submission of detailed bills to the Accountant General's office it has been decided that in future the controlling officer should transmit the detailed bills to the audit office as soon as possible but not later than 15 days from the date of receipt of bill in his office.

(F.D. Circular No. F. 5(a) (9) FD/A/Rules/61 Dated 24-2-1961).

No. 33
CHAPTER-XI

Rule 232

Page 122.

Annexure "A".

Add the following in column No. 3 against item No. 3 "Famine Relief Department":—

"and payments made for the purchase of fodder transportation charges, purchase of petrol and other purchases relating to the grass and fodder depots, established in connection with emigration of cattle."

(F. D. Order No. F. 18 (a) (15) FD/A/Rules/60, dated 5-11-1960).

No. 34
CHAPTER XI

Rule 232

Page 123

Annexure "A".

Insert the following as item No. 15:—

"15. *District Electoral Officers.*—For petty contingent payments by the Polling Parties in connection with Election or Bye-Election in a Constituency. Amount can be drawn from treasury in one lump subject to following limits:—

In the case of—

(i) Single member Assembly constituency up to a limit of Rs. 2000/- for each election/Bye-election.

(ii) Double member Assembly constituency up to a limit of Rs. 4,000/- for each Election/Bye-election.

(iii) Single Member House of the People constituency up to a limit of Rs. 16,000/- for each Election/Bye-election, and

(iv) Double Member House of the People Constituency up to a limit of Rs. 32,000/- for each election/Bye-election."

(F. D. Notification No. F. 18 (a) (57) FD/A/Rules/60, dated 23-11-1960).

No. 35
CHAPTER XI

Rule 232

Page 123

Annexure "A".

Insert the following as item No. 16:—

"16. *Rajasthan State Roadways*.—Expenditure in connection with purchase of stores and incidental expenses thereon in cases in which advance payment to suppliers is a necessary condition for delivery of goods"

(F. D. Notification No. F. (18) (a) (57) FD/A Rules/60, dated 20-4-1961).

No. 36
CHAPTER XII

Rule 252

Page 125

Add the words "livestock and" after the word "also" occurring in fifth line of "Note" below Rule 252:—

(F. D. Notification No. 3159, F. 1 (9) F/AA/59 Pt II, dated 18-8-1960).

No. 37
CHAPTER XII

Rule 276

Page 132

Insert the following as "Note" below Rule 276:—

"Note.—The procedure for the disposal and writing off of losses of obsolete unserviceable or surplus stores articles has been laid down in Appendix XIX."

(F. D. Notification No. F. 18 (a) (2) FD/A Rules/60, dated 31-5-61).

No. 38

CHAPTER XII

Rule 269

Page 134

Annexure "A".

Make the following amendments:—

(i) In item (b) under rule 5, the words "including measurement by volume" may be inserted in place of the words "(Yard, Foot or Inch)", and in item (c) the bracket and words after the word "weight" may be deleted.

(ii) The following sentence may be added at the end of rule 5:—

"Maximum permissible limit for such shortages in respect of stores liable to evaporation shall be fixed by Government."

(F. D. Order No. D. 6525/59. F. 1 (9) F/AA/59, Pt. II, dated 18-8-1960.)

No. 39

CHAPTER XIV

Rule 308

Page 149

Insert the following as Government of Rajasthan's decision below Rule 308.

Government of Rajasthan's Decision.

"Rule 308 of General Financial & Account Rules, *inter alia*, lays down that unless it is otherwise ordered by Government, the grant will be spent upon the object within a reasonable time. As no time limit has been fixed by the sanctioning authority".

2. A question has been raised as to how the expression "reasonable time" should be interpreted in actual practice. It is decided that the expression should ordinarily be interpreted to mean "one year from the date of the issue of the letter sanctioning the grant". Thus, grants may be sanctioned to meet the requirements of a year even extending beyond

the financial year, but as provided in Rule 306 (2) of the General Financial & Account Rules only so much of the grant should be paid during the financial year as is likely to be expended during that year. The amount remaining unspent at the end of the year in such cases need not be refunded at the close of the financial year. In such cases, the sanctions should be so drafted that they may not lapse at the close of the financial year in terms of this Department Circular No. D 3907 F 1 (32)/F/AA/54-Pt I, dated the 16th June, 1958 (reproduced below). However, immediately on the expiry of the period of one year from the date of the sanction, any unspent balance thereof should be duly surrendered to Government as required under Rule 308 (2) of the General Financial & Account Rules. In respect of sanctions which require the grant to be utilised during a financial year, the unspent balance thereof should nevertheless be duly surrendered to Government at the end of the financial year or may be adjusted by the sanctioning authority against the next year's grant, if any.

3. In the case of small institutions which are entirely/mainly fed by recurring grants-in-aid from Government, it is possible that, despite the above liberalisation, they may have utilised the entire grant by the close of a financial year. In that case, such institutions would not have sufficient funds to cover their expenses in the beginning of the next financial year pending the receipt of fresh grants. In order to mitigate hardships to such institutions due to delay in payment of fresh grants-in-aid to such institutions may be paid during a financial year, if necessary, in three instalments in the manner indicated below:—

- (i) The first instalment may be paid in the month of April.
- (ii) The second instalment may be paid in the month of August.
- (iii) The final instalment may be sanctioned in the month of December or later to cover the expenses of the rest of the financial year.

During this financial year, payment of grants may be made in two instalments i.e. in the months of August and December.

The requirement of obtaining audited statements of accounts provided for in Rule 306 (3) of the General Financial and Account Rules.

need not be insisted upon for sanctioning the first two instalments, if the statements are not ready. However, such statements of accounts in respect of the previous financial year, unless the institution concerned has been specifically exempted from furnishing them, should be obtained before sanctioning the final instalment as laid down in Rule 306 (3) *ibid*.

4. A few examples are given below to illustrate the procedure outlined in paragraphs 2 and 3 of this Memo:—

Amount of Recurring grant-in-aid sanctioned per year to a particular institution	Amount sanctioned for the year 1960-61	Date on which the grant-in-aid was sanctioned for the year 1960-61	Unspent balance at the close of the financial year 1960-61	The manner in which instalments of the grant-in-aid are to be paid during the year 1960-61
1	2	3	4	5
Rs.	Rs.		Rs.	
(1) 12000	12000	1-9-60	Nil	<p><i>Instalment in April.—</i> Rs. 4000/- can be paid for the expenses for the months April, May, June & July.</p> <p><i>Instalment in August.—</i> Rs. 4000/- can be paid for the expenses for the months August, September, October & November.</p> <p><i>Instalment in December.</i> Rs. 4000/- can be paid for meeting the expenses for the rest of the financial year.</p>
(2) 12000	12000	1-9-60	1000	<p><i>Instalment in April.—</i> Rs. 3000/- can be paid for the expenses upto July.</p> <p><i>Instalment in August.—</i> Rs. 4000/- can be paid for the expenses upto November.</p>

1	2	3	4	5
				<i>Instalment in December —</i> Rs 4000/- can be paid for meeting the expenses for the rest of the financial year.
				<i>Instalment in April —</i> Rs. 1000/- can be paid for the expenses up to July, as the unspent balance of Rs. 3000/- is available
				<i>Instalment in August.—</i> Rs 4000/- can be paid for the expenses up to November.
				<i>Instalment in December.—</i> Rs 4000/- can be paid for the rest of the financial year

5. The procedure outlined in the foregoing paragraphs will apply only to the institutions which are entirely/mainly fed by recurring grant-in-aid from Government. Where any other procedure prescribed in consultation with the Finance Department is in vogue and is working satisfactorily, the procedure outlined in the preceding paragraphs need not be invoked."

(F. D. Memo. No. F. 5 (a) (28) FD/A/Rules/61, 'dated 28-8-1961).

Copy of the circular No. D 3997/F. 1 (32) F (AA) 54. Pt-I, dated 16-6-1958.

A reference is invited to Rule 53 of General Financial and Account Rules according to which a sanction for any fresh charge which has not been acted on for a year must be held to have lapsed, unless it is specifically renewed. Doubts have been expressed whether a sanction in which there is specific provision that the expenditure should be met from the provision of the specified financial year remains operative for a period of one year from the close of the financial year and what would be *criteria* to be adopted for determining whether a sanction has been acted upon within one year of its issue. In clarification of the position, it has been decided that when there is a specific provision in the sanction for any fresh charge that the expenditure would be met from the budget provision of the financial year such sanction will lapse on the expiry of the particular financial year. The period of one year should be calculated

from the date of the issue of the sanction and that the sanction should be considered to have been acted on if payment is whole or in part has been made in pursuance of the sanction within twelve months from the date of its issue. In cases in which part payment has been made within the stipulated period, the subsequent payment of the balance may, subject to the existence of budget provision, be made without a fresh expenditure sanction. The bill for the subsequent payment, besides, containing a reference to this expenditure sanction should also contain a reference to the number and date of the voucher under which the first payment was made.

No. 40 CHAPTER XVII

Rule 377

Page 178

Insert the following as Note (2) by numbering the existing Note as No. (1) under rule 377:—

"Note 2.—Temporary Government servants may be allowed the following types of advances in accordance with the terms of these rules on furnishing surety bond from a permanent Government servant. The form of bond is given in Annexure "B" to this Chapter.

(i) Advances for purchase of Cycle under Rule 382A.

(ii) Advance on transfer under rule 411.

(iii) Advance on tour under rule 412."

(F. D. Order No. F. 18 (a) (54) FD/A/Rules/60, dated 2-1-1961).

No. 41 CHAPTER XVII

Rule 383

Page 181

Substitute the following for the existing Rule 383:—

"383. The total amount to be advanced to a Government servant shall be 18 months' pay or Rs. 15,000/- or the cost of the car whichever is less. If the advance taken is more than the actual price paid, the balance shall be refunded to the Government."

(F. D. Notification No. F. 7 (e) (3) FD/A/Rules/60, dated 10-8-1960).

No. 42
CHAPTER XVII

Rule 384

Page 182

Make the following amendments:—

- I. The words "seventy two" may be substituted for the word "sixty" occurring in the second line of Rule 384.
- II. Insert the following as "Note" under Administrative Instructions No. II, before Rule 384:—

"Note:—Advance for the purchase of Motor Cycle may be granted to a Government servant whose pay is not less than Rs 200.00 p.m. and in whose case it is certified by the Head of office that the possession of this conveyance will add to the efficiency of the Government servant"

(F. D. Nos. F. 7 (e) (3) FD/A/Rules/60, dated 10-8-1960 and F. 5 (2) FD/A/59, dated 7-9-1960 respectively).

No. 43
CHAPTER XVII

Rule 384

Page 182

Insert the following as new Administrative Instruction No. IV under Rule 384:—

"IV. Advance for the purchase of Camel should be limited to 10 months' pay or Rs. 600/- or the cost of Camel whichever is less. The advance will be recoverable in 60 monthly instalments.

The advance shall be admissible to permanent pensionable employees only."

(F. D. Order No. F. 5 (2) FD/A/59, dated 2-1-1961).

No. 44
CHAPTER XVII

Rule 394

Page 185

The figures "8%" may be substituted for the figures "6%" in line 5 of Note below Rule 394:—

(F. D. Order No. F. 5 (a) (19) FD/A/Rules/61, dated 30-6-1961).

No. 45

CHAPTER XVII

Rule 397

Page 187

Insert the following as "Exception" below Rule 397 (1):-

Exception An advance equal to 30 month's pay may be granted for the construction of a house to a Government servant whose pay at the time of application does not exceed Rs 300/- p.m."

(F. D. Notification No. F. 7 (c) (1) FD R 58, dated 2-1-1961)

No. 46

CHAPTER XVII

Rule 399

Page 188

Substitute the words "application" for the word "sanction" occurring in line 3 of the "Exception" appearing below Rule 399:—

(F. D. Notification No. F. 7 (c) (1) FD/R/58, dated 2-1-1961).

No. 47

CHAPTER XVII

Rule 399

Page 189

Substitute the following for the existing Note 3 under Rule 399:—

within a period of 12 years during the remaining period of his service, provided he agrees to the incorporation of a suitable clause in the prescribed agreement & Mortgage Deed to the effect that the Government shall be entitled to recover the balance of the said advance with interest remaining unpaid at the time of his retirement or death proceeding retirement from the whole or any specified part of the gratuity/bonus and special contributions that may be sanctioned or payable to him "

(F. D. Notification No. F. 7 (c) (1) FD/R 58 dated 3-10-1960).

No. 48 CHAPTER XVII

Rule 400 (2)

Page 190

Substituted the word "mortgagor" for the word "mortgagee" occurring in line 2 of rule 400 (2):—

(F. D. Corrigendum No. F. 5 (18) FD/A Rules '59 dated 15-7-1960).

No. 49 CHAPTER XVII

Rule 409

Page 194

Insert the following as Government of Rajasthan's Instructions below Rule 409:—

Government of Rajasthan's Instructions

the General Financial & Account Rules. It should be ensured by the sanctioning authorities that person requesting for the grant of advance has opted to remain Government servant and his option has been accepted by the competent authority.

(2) The application for advance will be submitted to the sanctioning authority through the Secretary, Zila Parishads or Vikas Adhikaris of the Panchayat Samitis as the case may be.

(3) The sanctioning authorities will sanction the advance on receipt of a certificate of availability of funds from the Accountant General.

(4) Sanctioning authorities will communicate the sanctions to the concerned Secretary Zila Parishad or Vikas Adhikari of Panchayat Samiti, as the case may be, with a copy to District Development Officer concerned.

(5) The amount will be drawn by the Secretary or Vikas Adhikari from the Treasury after the bill has been countersigned by the District Development Officer.

(6) The amount drawn from the Treasury will be accounted for in the cash book maintained in the office of Zila Parishads/Panchayat Samitis.

(7) A stamped receipt will be taken from the payee after the amount has been disbursed and forward the same to the sanctioning authority by the Panchayat Samiti/Zila Parishads through District Development Officer concerned.

(8) Necessary documents regarding mortgaging of house and conveyance will also be got executed by the sanctioning authority and the deed retained in the office of the sanctioning authority.

(9) The Secretary, Zila Parishads or Vikas Adhikari, Panchayat Samitis will be responsible for the recovery of the advance and will ensure that the amount of instalments, as fixed by the sanctioning authority, is timely deducted from the pay Bill of the Government servant concerned. The advance will be recovered by these officers from the salary bills of the employees and credited into the treasury by means of a cheque under the appropriate head. The cheques should accompany a detailed statement of recovery in the form (enclosed). The Treasury Officer will ensure that these statements are invariably attached with the cash recovery schedule and sent to the Accountant General with the monthly accounts.

(10) In case an employee reverts to Rajasthan Government service, the amount outstanding and the rate of recovery of instalment of advance shall be shown in the Last Pay Certificate issued to the Government servant.

(11) The Secretary, Zila Parishads or Vikas Adhikari, Panchayat Samitis will prepare a monthly return in the enclosed

form and send it to the sanctioning authority. Each sanctioning authority will prepare a consolidated monthly return in an enclosed form and send it to the Accountant General by 20th of the following month.

(F. D Order No. D 5265/F 7 (e) (2) f D/A/Rules/60, dated 20-12-1960).

Insert the following as Annexure "B".

ANNEXURE "B"

(See Note 2 below Rule 377)

KNOW ALL MEN BY THESE PRESENTS that I

_____ son of _____
resident of _____ in the District of _____
at present employed as a permanent _____ in the
_____ (hereinafter called "the surety")
am held and firmly bound unto the Governor of Rajasthan
(hereinafter called "the Government" which expression shall
include his successors and assigns) in the sum of Rs. _____
(Rupees _____ only) to be paid to the Govern-
ment for which payment to be well and truly made. I hereby
bind myself, my heirs, executors, administrators and represen-
tative firmly by these presents. As witness my hand this _____
day of _____ one thousand nine hundred
and sixty _____.

WHEREAS _____ son of _____
a resident of _____ in the District of _____
at present employed as a temporary _____ in the
_____ (hereinafter called "the Borrower")
has, at his own request, been granted by the Government
Advance of Rs. _____ (Rupees _____)
only for _____ AND WHEREAS the Borrower
has undertaken to repay the said amount in _____
equal monthly instalments. AND WHEREAS in consideration
of the Government having agreed to grant the aforesaid advance
to the Borrower the Surety has agreed to execute the above bond
with such condition as hereunder is written.

NOW THE CONDITION OF THE OBLIGATION is
such that if the said Borrower shall, while employed in the said
_____ duly and regularly pay or cause
to be paid to the Government the amount of the aforesaid
advance owing to the Government by instalments until the said
sum of Rs. _____ (Rupees _____) only shall be
duly paid, then this bond shall be void otherwise the same shall

be and remain in full force and virtue. BUT SO NEVERTHE-
LESS that if the Borrower shall die or become insolvent or at
any time cease to be in the service of the Government, the whole
or so much of the said principal sum of Rs. _____ (Rupees
_____) only be recoverable from the Surety
in one instalment by virtue of this bond.

The obligation undertaken by the Surety shall not be
discharged or in any way affected by an extension of time or
any other indulgence granted by the Government to the said
Borrower.

The Government have agreed to bear the stamp duty,
if any, for this document.

Signed and delivered by the	_____
said _____	(Signature of Surety)
at _____ this _____	(Designation) _____
day of _____ 196 _____	Office to which
Signature,	attached _____
address and	In the presence of—
occupation of the	1. _____
witnesses.	2. _____

(F. D. Order No. F. 18 (a) (54) FD/A/Rules/60, dated
2-1-1961).

No. 51

CHAPTER XVIII

Rule 419

Page 203

In Rule 419, the existing item No. (vi) shall be marked
as (vi) (a) and after it, the following shall be added sub-item
(b):—

From

Condition.

"(b) 4% 10 year Treasury Savings
Deposit Certificates.

The certificates should be accep-
ted at their surrender value.

(F. D. Notification No. F. 18 (a) (49) FD/A/Rules/60,
dated 31-3-61).

No. 52

CHAPTER XIX

Annexure

Page 237

(I) Delete item Nos. 5, 6, 7 and 12 of Annexure appearing at the end of section III (Direction regulating inter-department transfers) of Chapter 19 of G.F. & A.R. (4th Edition).

(F. D. Notification No. F. 18 (a) (9) FD/A/Rules/60, dated 24-8-1960).

No. 53

CHAPTER XIX

Annexure

Page 237

Insert the following as items 18, 19, 20 and 21 in Annexure to Rule 475:—

18. Furniture making Centre at Jaipur.
19. Carding & Finishing Centre (Wool) at Bikaner.
20. Salt Sources at Deedwana and Panchbadra.
21. State Insurance Department, Rajasthan.

(F. D. Notifications No. F. 18 (a) (9) FD/A/Rules/60, dated 2-1-1961, 30-5-1961 and 12-8-1961).

No. 54

APPENDIX I

Rule 2

Page 242

Insert the following new definition in Rule 2:—

(m) "Treasury Officer" means an officer appointed to act as Treasury Officer in respect of a District Treasury and includes an Assistant Treasury Officer in respect of such functions of the Treasury Officer as may be assigned to him by Government or by the Collector of the District."

(F. D. Notification No. F. 18 (b) (3) FD/A(Rules)/60, dated 9-12-1960.)

No. 55

APPENDIX I

Page 243.

Substitute the words "Payment of moneys into the Consolidated Fund and Public Account of the State" for the words "Payment of Revenues of the State into the Government Account" in the heading of section V of the Rajasthan Treasury Rules appearing as Appendix I of the G. F. & A. Rules.

(F.D. Notification No. F. 18 (a) (52) FD-A (Rules) 60, dated 24-1-61)

No. 56

APPENDIX I

Rule 7

Page 244.

Insert the following as Government of Rajasthan's Instruction below Rule 7:—

Government of Rajasthan's Instruction.

"Rule 7 of the Rajasthan Treasury Rules lays down *inter alia* that all moneys received by Government servants in their official capacity on account of the revenues of the State, shall without undue delay be paid in full into a Treasury or into the Bank and shall be included in the Consolidated Fund and/or Public Account of the State. A specific time limit within which all Government servants who receive money in their official capacity should credit the money into the Government Treasury has not, however, been so far prescribed. After careful consideration, Government is pleased to direct that as far as possible the money received by a Government servant in his official capacity should be credited into the Treasury or Bank within the next two working days.

2. If the circumstances in which moneys are received on behalf of Government are such that it is not practical to observe the limit of two working days, Government is pleased to direct that the Heads of Departments, may, in such cases, by specific order for special reasons to be recorded in the order extend the time within which the moneys received by the officials under them in their official capacity, should be credited into the Treasury up to a maximum of 5 working days of receipt of such moneys. Unless the time limit is so extended by a specific order by the Head of the Department, the limit prescribed in the preceding paragraph, viz., two working days would operate.

3. It should be clearly understood that the limits indicated above are maximum limits. Effort should, however, be made to pay the moneys into the Government Treasury within as short a time as possible within these limits.

A reference is invited to Finance Department Circular Memo. dated 22-8-1960, under which it was laid down that the money received

by a Government servant in his official capacity should, as far as possible, be credited into Treasury or Bank within the next two working days unless the period is extended by the Head of Department, for special reasons upto a maximum of five working days.

It has been reported by some Heads of Departments that the departmental officers under their control are experiencing difficulty in adhering to the time limit. The matter has been reconsidered and in partial modification of the aforesaid order, it is ordered that—

(1) At places where there are no Treasuries or Sub-Treasuries, money should be credited by the departmental officers into the nearest Treasuries or Sub-Treasuries within the next five working days or as soon as the receipt exceeds Rs 200/- whichever is earlier.

(2) At places where there are Treasuries or Sub-Treasuries, money should be deposited into the Treasury within the next three working days or as soon as the receipt exceeds Rs. 50/- whichever is earlier."

(F.D. Memo. No. D. 3131/F. 18(b)(5) FD/A/Rules/60, dated 22-8-60 and 6-6-61.

No. 57

APPENDIX I

Rule 7 (2)

Page 244.

Insert the following as sub-paras (h), (i) and (j):—

"(h) In the case of moneys received on account of servants gratuities in the Circuit Houses and State Hotel and utilised for disbursement amongst the staff".

"(i) In the case of moneys received by the Rajasthan State Roadways and utilised in meeting claims for the refund of fares under departmental regulations".

"(j) In the case of cash received by the Public Works Department and utilised temporarily for current works expenditure."

(F.D. Notification Nos. F. 18 (a) (58) FD/A/Rules/60, dated 9-12-60, F. 18 (a) (58) FD/A/Rules/60 dated 11-2-1961, and F. 5 (1) (16)FD/A/Rules/61, dated 1-5-61 respectively).

No. 58
APPENDIX I

Rule 8

Page 244.

Substitute the following for the existing Rule 8:—

“8. Moneys received by or deposited with—

(a) any officer employed in connection with the affairs of the State in his official capacity as such, other than revenues or public moneys raised or received by the State Government, or

(b) by any court within the State to the credit of any cause, matter, account or persons;

shall be paid into the Public Account of the State. If any question arises whether moneys are or are not moneys relating to or forming part of the Public Account of the State, the question shall be referred to Government whose decision shall be final”.

(F. D. Notification No. F. 18 (a) (52) FD/A/Rules/60, dated 24-1-1961).

No. 59
APPENDIX I

Rule 27:—

Page 247

Delete the last sentence beginning with the word “withdrawals” and ending with the words “Government servants” appearing in lines 6-8 of Note 3 under Rule 27.

(F. D. Notification No. F. 5 (b) (5) FD/A/Rules/61, dated 20-4-1961).

No. 60
APPENDIX I

Rule 27

Page 247

Insert the following as Government of Rajasthan's Instruction below Rule 27:—

Government of Rajasthan's Instruction.

Attention is invited to Finance Department Notification of even number and date under which Note No. 3 below Rule 27 has been amended. The District Collector may now exercise powers under rule 27 of the Rajasthan Treasury Rules to authorise the Treasury Officer to pass, in anticipation of Accountant General's authority, the pay bill of a Gazetted Officer. “Ordinarily, authorisation for payment of salary should not be for a period exceeding three months. Prior to making payment beyond three months, the facts of the case should be brought to the notice

No. 62
APPENDIX III

Page 257.

Delete "Principal, Accounts Training School, Jaipur" appearing at L. No. 37 in List 'B' of Appendix III of G. F. & A. R.

(F.D. Order No. F. 1 (86) F (AA) 59, dated 12th August, 1961)

No. 63
APPENDIX IV

Page 260

Make the following amendments.--

(A) In Appendix IV (II-Delegation of Financial Powers) of the said rules—

1. *Item No. 4.*—After inserting comma (,) after the word 'Government' in column 3, the word 'Collectors' may be added.

2. *Item No. 6 (b).*—The words 'All Collectors' may be substituted for the words 'Divisional Commissioners' occurring in column 3

3. *Item No. 8.*—Entries in columns 3 and 4 shall be substituted by the following:—

"(2) Collectors to whom funds are provided

Full powers subject to the condition that advance for house building should be sanctioned by the Collector of the District in which the house is to be constructed/ repaired.

4. *Item No. 23.*—After inserting comma (,) after the word 'Government' in column 3, against entry No (iii), the word 'Collectors' may be added.

5. *Item No. 26.*—In columns 3 & 4 against entry No. (i) the words 'Commissioners and' may be deleted and entry No. (ii) may be substituted by the following:—

"(ii) Collectors
Heads of Departments
other than Class I.

upto Rs 5,000/- in each case
upto Rs 1,000/- in each case.

6. *Item No. 27.*—Entry (b) of sub-item (1) in column 3 may be substituted by the following:—

"Heads of Departments Class I and Collectors".

Entry (c) of sub-item (2) in column 3 may be substituted by the following:—

“Heads of Departments Class I and Collectors”.

The entry (b) of sub-item (3) in column 3 may be substituted by the following:—

“Heads of Departments Class I and Collectors”.

7. *Item No. 30*—The words “and Collectors” may be added after the words ‘Head of Department Class I’ in column 3.

8. *Item No. 31* (columns 3 and 4 may be substituted by the following:—

“Board of Collectors.	Up to Rs 500/- in each case, Up to Rs. 100/- in each case.”
--------------------------	--

9. The following shall be added as item No. 37 in the said appendix:—

S. No.	Nature of Power.	To whom delegated	Extent of power.
37 (1)	To sanction remission of land revenue due to causes other than inclemencies of weather.	Collectors. Board of Revenue.	Up to Rs. 500/- in each case Up to Rs. 1,000/- in each case.”
(2)	To sanction immediate remission of land revenue due to the locust, or hail or any other natural calamities such as cold blast.	Collector. Board of Revenue.	Up to Rs. 5,000/- per harvest per district. Up to Rs. 10,000/- per harvest per district.

(G.A.D. Order No. F. 2 (39)/GA/A/52 dated 28-12-1954 may be treated to have been superseded).

(B) In Annexure ‘A’ of Appendix VIII of the said rules—

1. *Item No. 9.*—Entry No. 2 in column 3 may be substituted by the following:—

“2. Chances for demurrage should not ordinarily arise. If in any case a Class I Head of a Department or Collector is satisfied that the amount payable is unavoidable, he may sanction payment up to Rs 20/- in each case. All others (i) Heads of Departments (ii) Officers of and above the rank of a District Officer may sanction payment up to Rs. 100/- and 50/- respectively in each case.”

2. *Item No. 18.*—The following sentence shall be added at the end of para 1 in column 3:—

"Collectors are also competent to sanction the purchase if the cost of a vehicle does not exceed Rs. 15,000/-".

3. *Item No. 22.*—Entry No. (2) against sub-item (i) (a) in column 2, may be substituted by the following.—

"Heads of Departments and Collectors—Rs. 200/-".

4. *Item No. 29*—After inserting comma (,) after the word 'Government', the word 'Collectors' may be added in column 3

(F.D. Order No. F. 6 (C) (2) F.D./A/R/61-IV, dated 14-6-61, 30-6-61 and 18th Sept. 1961).

No 64 APPENDIX IV

Item 21.

Page 265.

Substitute the following for the existing item No. 21 of Appendix:—

S.No.	Nature of Power.	Extent of Power delegated
21.	To direct the payment on the last working day of a month, the pay and allowances of Government servants other than those of Gazetted Government servants, if the first three days of following month are public holidays on which pay and allowances are not disbursed at the treasury.	Full Powers to Heads of Departments.

(F.D Notification No. F. 18 (a) (60) FD/A/Rules/60, dated 2-1-1961).

No. 65 APPENDIX IV

Page 269

Make the following amendments:—

(1) Serial number 29 may be deleted.

(2) Serial number 27 shall be substituted by the following:—

<i>Nature of power.</i>	<i>Authority.</i>	<i>Extent.</i>
"27—To sanction write off of losses—		
(1) Irrecoverable loss of stores or public money.	(a) Adm. Deptt.	Up to Rs. 5,000/- in each case (for losses of stores not due to theft, fraud, or negligence), Up to Rs. 2,000/-(in other cases).
	(b) Heads of Deptts. Class I and Collectors.	Up to Rs. 1,000/- as in (a) and Rs. 500/- above
	(c) Heads of Deptt. other than Class I	Up to Rs. 500/- and Rs. 250/- as in (a) above.
(2) Losses of Revenue or Irrecoverable Loans and Advances.	(a) Revenue & E.&T. Departments.	Up to Rs. 5,000/- in each case.
	(b) Other Deptts. of the Govt.	Up to Rs. 2,000/- -do.
	(c) Heads of Deptt. Class I	Up to Rs. 1,000/- -do.
	(d) Collectors.	Up to Rs. 250/- -do.
(3) Deficiencies, depreciation in the value of stores included in the Stock and other accounts.	(a) Adm. Deptt.	Up to Rs. 10,000/- Per annum at the time of revaluation of stock.
	(b) Heads of Deptts Class I and Collectors.	Up to Rs. 5000/-
	(c) Heads of Deptts other than Class I	Up to Rs. 1,000/-

Note 1.—These powers will be exercised subject to the following conditions:—

- (i) That the loss does not disclose a defect in rules or procedure the amendment of which requires the orders of higher authority, and
- (ii) That there has not been any serious negligence on the part of

any Government Servant which may call for disciplinary action by a higher authority.

Note 2—Write off of losses of cash in treasuries, whether in the course of remittance or out of treasury balances and of over payments made to Government Servants are governed by separate rules.

Note 3—For the purpose of these powers the value of the stores shall be the "book value" where priced accounts are maintained and "replacement value" in other cases.

Note 4—The authority sanctioning the write off of losses of revenue and irrecoverable loans and advances is satisfied that all possible steps short of Civil Suit had been taken to effect the recovery that such steps have not yielded results and that a civil suit would not yield any better results either because of lack of assets or serious defects in title or other equally valid reasons provided that in cases where the amount involved for recovery is trifling i.e. not more than Rs. 5/- and the Head of the Department considers that further efforts for recovery would not be worth-while, he may write off the amount on his authority.

Copies of all sanctions to write off should be forwarded to the Accountant General for scrutiny and bringing to notice any defect or system which may require attention. The sanctioning authority must record certificates that the conditions laid down in note 1 have been satisfied.

Note 5—The term 'each case' referred to above should be interpreted with reference to a given point of time. If on a particular occasion, a number of items of stores are to be written off, the powers of the sanctioning authority should be reckoned with reference to the total value of stores intended to be written off on that occasion and not with reference to individual articles constituting the lot.

(F. D. Order No. F. 6 (15) F.D/A/Rules/59, dated 15-11-60, 28-3-61 and 14-6-61).

Delete item of delegation appearing at Serial No. 10 in Appendix IV.

(F. D. Order No. F. 5 (a) (39) FD-A (R)/61, dated 30-8-61).

Nó. 67
APPENDIX IV

Item 31

Page 269

Add the following in column 3 after "Collectors" in item 31 of Appendix IV:—

Sub-Divisional Officers—Up to Rs. 25/- in each case.

Tehsildars Up to Rs. 10/- in each case

(F.D. Order No. F.5 (c) (3) FD/A/Rules/61, dated 20-4-1961.)

No. 68
APPENDIX VI

Rule 248 (1) (b).

Page 275

(1) (c) and

(2) (b).

The figures "Rs. 200/- and Rs. 100/-" may be substituted for the figures "Rs. 100/- and Rs. 50/-" in Rule 248 (1) (b), (1) (c) and (2) (b) respectively.

(F. D. Order No. F. 5 (a) (20) FD/A/Rules/61, dated 30-6-61.)

No. 69
APPENDIX VII

Page 277-280

I. The last two paras of Appendix VII of the said rules shall be substituted by the following:—

"The returns in respect of the posts, other than those borne on a state or amalgamated cadre of an establishment, as on 1st March, of each year should accompany the establishment pay bill for the month of April (to be drawn on 1st May) of that year.

The returns in respect of posts or post of an establishment which are/is borne on a state or amalgamated cadre existing on 1st March should be submitted to the officer controlling such cadre by the 15th April, of every year, by the head of the office concerned, alongwith his establishment pay bill for the month of April (to be drawn on 1st May).

'Certified that the Annual Establishment Returns in respect of the posts borne on a state or amalgamated cadre, as on 1st March has been submitted to the controlling officer concerned under this Department letter No.....dated.....

Signatures of the Head of Office
drawing the Establishment Pay Bill".

II. Form "A" prescribed under Appendix VII of the said rules, shall be substituted by the revised form enclosed.

(F.D. Notification No. F. 5 (a) (6) FD-A/Rules/61-II, dated 31-5-61).

**DETAILED STATEMENT OF THE PERMANENT NON-GAZETTED ESTABLISHMENT OF THE
AS IT STOOD ON 1ST MARCH, 19 .**

Orders of competent authority creating the post	Name of post.	Serial number of posts in each class.	Scale of pay of the post	Name of incumbent	Date of incumbent's birth by Christian Era (as near as possible)	Date of appointment to post with indication of nature of appointment (e.g. Officiating quasi-permanent provisional permanent)	Pay of present incumbent	Date of last increment	Remarks including note of efficiency bar where applicable and date from which the Government servant was declared quasi-permanent).
1	2	3	4	5	6	7	8	9	10

Compared with service books and found correct.

Signature of the Head of Office.

No. 70

APPENDIX X

Substitute "Rs. 40/-" for "Rs. 35/-" occurring in Rule 1 (iii) of Appendix X.

(F. D. Order No. F. 5 (a) (29) F.D.A. (Rules)/61-I, dated 31st July, 1961)

No. 71

APPENDIX XI

- I. In the Annexure to Appendix XI of the said rules, insert the following as serial number 3 below the existing serial number 2 and re-number the subsequent serial number:—

"3. His General Provident Fund Account No is
maintained by the Accountant General.

- II. In the said Annexure, insert the following foot notes at the bottom of obverse:—

"Notes 1. Against serial No. 3, the information should be filled in by the head of the office in case of non-gazetted Government servants, and by the Treasury Officer/Officer himself in case of Gazetted Officers. In addition, when a Government servant is transferred from one audit circle to another, the name of the Accounts Officer who will maintain his General Provident Fund Account after transfer should also be recorded in the case of a Gazetted Officer by the Accountant General while, countersigning the Last Pay Certificate, and by the Head of the office in the case of non-gazetted Government servants, if possible.

2. Entries in the Last Pay Certificate should normally be written in ink. If it is written in pencil, the carbon copy should only be despatched to the next officer or Treasury Officer or the Accountant General as the case may be."

(F. D. Order No. F. 18 (a) (66) FD-A (Rules)/60-I, dated 31-3-1961),

No. 72

APPENDIX XIV

Delete Note appearing below Rule 2 —

(F. D. Notification No. F. 5 (a) (24) FD/A/Rules/61-I, dated 30-6-61).

APPENDIX XIV

Insert the following as Government of Rajasthan's Decision bel Rule 2:—

Government of Rajasthan's Decision

"Attention is invited to Rule 2, which *inter alia* imposes an obligation on the Treasury Officer to verify the genuineness of the countersignature of the Controlling Officer on the Travelling Allowance claims of a Gazetted Officer's bill.

A question has been raised as to how a Treasury Officer is to satisfy himself of the genuineness of the countersignature of the controlling officer in respect of a claim prior to the transfer of the officer to his payment. The matter stands at present, no provision exists in the General Finance and Account Rules providing for the action to be taken by the new Treasury Officer in this regard. To meet with this lacuna in the Rules it has been decided that all the controlling officers empowered to countersign Travelling Allowance bills of Gazetted Officer should send their specimen signatures to all the Treasury Officers duly attested by the Treasury Officer of the district, in which they draw bills within the audit circle to facilitate the new Treasury Officer in verifying the countersignature of the controlling officer.

(F. D. Memo. No. F, 5 (a) (24) FD-A (Rules) 61-II, dated 30-6-61),

APPENDIX XVII (A)

Insert the following as Appendix XVII-A.

APPENDIX XVII-A

FUNCTIONS AND STATUS OF OFFICERS IN RAJASTHAN JUNIOR ACCOUNTS SERVICE.

(1) *Object of Posting.*—The object of providing Accounts Officer or Assistant Accounts Officer in the Department is to assist the Head of the Department in attaining a reasonably high standard of financial administration so that financial regularity may be secured allround by enforcing, implying observance of rules and orders relating to financial procedures and proper maintenance and to ensure that the Accounts of the Departments are maintained efficiently. The Heads of Departments will, however, not be relieved in any way of their primary responsibilities in respect of proper maintenance of Accounts.

(2) *Function of the Assistant Accounts Officer.*—In department where a post of an Assistant Accounts Officer, duties and status of the Assistant Accounts Officer will be the same as specified for Accounts Officer.

In Departments where a post of an Assistant Accounts Officer has been provided in addition to the post of an Accounts Officer, the duty of the Assistant Accounts Officer will be to assist the Head of the Department and the Accounts Officer in the discharge of their duties. The Head of Department may and ordinarily should, entrust some work independently to the Assistant Accounts Officer. Copies of orders issued by the Head of Departments concerned regarding distribution of work between the Accounts Officer and Assistant Accounts Officer should be endorsed to the Finance Department and the Chief Accounts Officer, Rajasthan, Jaipur. The Finance Department may advise the Heads of Departments to effect such change in the distribution as it may consider advisable.

In other Departments the work which is of a technical nature like the Local Fund Audit Department and the Accounts Training School, the duties and functions of the Rajasthan Junior Accounts Service Officers posted there will be as assigned to them under any Act/Rules, or as specified by the Head of Department.

(3) *Function as Assistant Treasury Officer.*—In certain big treasuries Assistant Treasury Officers have been provided in addition to the Treasury Officers. The duties and functions of the Treasury Officers are already defined in the Treasury Manual. The Assistant Treasury Officer is to assist the Treasury Officer in the discharge of his duties as Treasury Officer and can also be entrusted with certain specific duties of the Treasury Officer. The over all responsibility regarding the Treasury will, however, continue to be that of the Treasury Officer. Copies of orders assigning duties to the Assistant Treasury Officers should be endorsed to the Finance Department as well as to the Chief Accounts Officer, Rajasthan, Jaipur.

(F. D. Order No. F. 5 (a) (21) FD/A/Rules/61, dated 31-5-61)

No. 75

APPENDIX XIX

Page 349

Insert the following as Appendix XIX:—

APPENDIX XIX

(See Rules 42 and 276)

The following procedure is prescribed for the guidance of authorities responsible for disposing of unserviceable, obsolete or surplus stores:—

- (1) With a view to ensure that the balances of stores are not held in excess of requirements of a reasonable period the head of office or a responsible officer should conduct inspection of stores once a year. For this purpose the Head of Department should fix a ceiling up to which stores may be kept in a particular office after ascertaining the probable requirements.
- (2) Stores remaining in stock for over a year should be considered surplus unless there is any good reason to treat them otherwise.

auction after comparing entries made in the sale Account with the survey report. If the articles are released in the presence of an officer other than one who supervised the auction, the entries in column 9 of the sale account shall be attested by dated signatures of such officer.

- (12) Sale proceeds of the articles of stores declared surplus, obsolete or unserviceable should be treated in accounts in the same way as "Recoveries of Service Payments" in accordance with rule 454 *ibid.*

(Inserted vide F. D. Notification No. F. 18 (a) (2) FD/A/Rules/60, dated 31-5-61).

FORM 'A'

OFFICE OF THE

Item No	Particulars of stores to qualify, make etc.	Year of purchase.	Purchase price	Circumstan- ces under which ren- dered sur- plus, un- serviceable/ obsolete.	Present condition of store i.e. whether serviceable or un- serviceable.	Approximate cost expected to be realised.	Any sug- gestion for disposal.	Remarks.	
1	2	3	4	5	6	7	8	9	10

SURVEY REPORT

Form 'B'

Office of the.....
 Report of Surplus stores for the period.....

Item No.	Parti- culars	Quantity/ weight.	Book Value/original purchase price.	Condition & year of purchase	Mode of Disposal (Sale, Public auction or otherwise.)	Orders of the authority under paras 5 & 6.
1	2	3	4	5	6	7

Signature.
 Designation.
 Date.

FORM 'C'
SALE ACCOUNT
OFFICE OF.....

Item No.	Particulars of Stores.	Quantity/weight.	Name and full address of purchaser.	Highest bid accepted.	Highest bid rejected.	E.M. realised on the spot.	Used on complete amount is ally handed and realised over on and credi- the spot. If ment for into not, the its pay- Treasury. actual date ment.	Date on which the articles were actu- mission	Whether the articles were handed and acknowledged.	Auctioneer's commission.	Remarks, if any.
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1	2	3	4	5	6	7	8	9	10	11
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Certified that the above entries have been checked
with the Survey report.

Dated signature of the officer
who supervised the auction.

GENERAL FINANCIAL AND ACCOUNT RULES OF RAJASTHAN GOVERNMENT

CHAPTER I

Introductory.

1. The rules contained in this volume, which are essentially executive orders of the Rajpramukh, describe the procedure which should be followed by different authorities subordinate to the Rajasthan Government in the securing and spending of the funds necessary for the discharge of the functions entrusted to them. In the matter of receipt, custody and disbursement of Government moneys, these rules are supplementary to Treasury Rules (vide Appendix I) and should be applied in conjunction with them. Departmental authorities should follow these rules, supplemented or modified by the special rules and instructions, if any, contained in their departmental regulations and other special orders applicable to them.

Definitions.

2. Unless there be anything repugnant in the subject or context, the terms defined in this chapter are used in these rules in the sense hereby explained:—

- (i) "Accountant General" means the head of an office of accounts and audit or of accounts who keeps the accounts of the Rajasthan Government. The term wherever used in these rules refers to the Accountant General, Rajasthan.
- (ii) "Appropriation" means the assignment, to meet specified expenditure, of funds at the disposal of the assigning authority.
- (iii) "The Bank" means the Reserve Bank of India or any office or agency of the Reserve Bank of India including any branch of the State Bank of India acting

as the agent of the Reserve Bank of India in accordance with the provisions of the Reserve Bank of India Act, 1934.

Note.—Until agreement with the Reserve Bank of India is concluded for the establishment of Government chests the term as used in the rules refers to Banks functioning in Rajasthan entrusted with treasury business.

- (iv) "Comptroller and Auditor General" means the Comptroller and Auditor General of India.
- (v) "Competent authority" means Government or any other authority to which the relevant powers may be delegated by Government.
- (vi) "Consolidated Fund of the State" means the fund, as defined in Article 266 (1) of the Constitution, comprising of all revenues received by the Government of Rajasthan, all revenues raised by that Government by the issue of Treasury Bills, loans or ways and means advances and all moneys received by that Government in repayment of loans.
- (vii) "Contingency Fund of the State" means the fund as defined in Article 267 (2) of the Constitution, into which, shall be paid from time to time, such sums as may be determined by law and placed at the disposal of the Rajpramukh to enable advances to be made out of such fund for the purposes of meeting expenditure pending authorization of such expenditure by the Legislature of the State by law under Article 205 or 206 of the Constitution.
- (viii) "Constitution" means the Constitution of India.
- (ix) "Controlling Officer" means a head of a department or other departmental officer who is entrusted with the responsibility of controlling the expenditure and/or the collection of revenue by the authorities subordinate to the department.
- (x) "Finance Department" means the Finance Department of Rajasthan Government.
- (xi) "Financial Year" means the year beginning on the 1st of April and ending on the 31st of March following.

- (xii) "Government" means the Government of Rajasthan.
- (xiii) "Head of a department" means any authority declared to be such for purposes of delegation and exercise of administrative and financial powers.
- (xiv) "Non-recurring expenditure" means expenditure sanctioned as a lump sum charge, whether the money be paid as a lump sum or by instalments.
- (xv) "Primary unit of appropriation" means a lump sum of money placed by the Government at the disposal of a subordinate authority in accordance with the sanctioned procedure.
- (xvi) "Public Account of the State" means the fund as defined in Article 266 (2) of the Constitution comprising of public money other than those credited to the Consolidated Fund of the State.
- (xvii) "Public Works" means civil works including irrigation, navigation, embankment and drainage works.
- (xviii) "Rajpramukh" means the Rajpramukh of Rajasthan.
- (xix) "Re-appropriation" means the transfer of funds from one unit of appropriation to another such unit.
- (xx) "Recurring expenditure" means all expenditure which is not non-recurring.
- (xxi) "Subordinate Authority" means a department of the Rajasthan Government or any authority subordinate to or acting as agent to the Rajpramukh.
- (xxii) "Treasury Rules" means the Treasury Rules of Government of Rajasthan.

3. Heads of Departments have been authorised to declare any gazetted officer subordinate to them to be the "head of an office" for the purpose of these and other financial rules of Government.

CHAPTER II.

General System of Financial Management and Control

I—Receipt of Money

General

4. All transactions to which any officer of Government is a party in his official capacity must be brought to account without delay.

5. Moneys received as dues of Government or for deposit in the custody of Government should be credited into the Consolidated Fund of the State and/or the Public Account, as the case may be, in accordance with the Treasury Rules.

6. No Government servant may, unless authorised by general or special orders of Government, receive in his official capacity, moneys which are not creditable either to the Consolidated Fund or the Public Account. Where he is authorised to receive such moneys, the following rules should be observed:—

- (1) He must open an account with a bank for their deposit, such accounts may be opened without special sanction with a Bank entrusted with treasury business in Rajastban or its branch or with a Post Office Savings Bank. The prior approval of Government is required to their deposit in any other place.
- (2) The Government officer receiving such moneys will be personally responsible for seeing that they are disbursed in strict conformity with the rules, regulations or orders governing the Fund to which the moneys relate.
- (3) A precise record of all the transactions should be kept in a form complying with the regulations of the Fund concerned.
- (4) The accounts are subjected to proper audit checks.

*Notes:—*1. See also para 74-A.

2. Moneys relating to the following funds outside the Government account may be kept in accounts to be opened with a Bank

entrusted with treasury business in Rajasthan or with a Post Office Savings Bank:—

1. Students' Games Fund.
2. Students' Reading Room Fund.
3. Students' Examination Fund.
4. Students' Union Fund.
5. Students' Activity and Welfare Fund.
6. Students' Caution Money Deposits.
7. N.C.C. Regimental Fund.

Government of Rajasthan's Decision.

Rule 6 of General Financial and Account Rules contemplates receipt by Government servants in their official capacity of moneys which are not creditable either to the consolidated Fund or to the Public Account of the State and permit such Government servants to open accounts in respect of such moneys out-side the Government account with Bank or Post-Offices. The position in regard to this matter has been examined by the Government of India in consultation with the Comptroller and Auditor General of India and it has been held that keeping such moneys out-side the Government account is not permissible under Article 284 of the Constitution of India which requires that all moneys received by or deposited with

(a) Any Officer employed in connection with the affairs of the State in his capacity as such, other than revenues or public money raised or received by the Government of the State, or;

(b) Any Court within the territory of the State to the Credit of any cause, matter account or persons;

shall be paid into the Public Account of the State

Government is, therefore, pleased to direct that the procedure of keeping non-Government moneys out-side the Public Account should be discontinued forthwith and all such receipts should hereafter be paid into the Public Account of the State.

Further it has been decided in consultation with the Accountant General, Rajasthan that fees received from the students in Government Educational Institutions on extra curricular activities e.g. Games, Union and examination fees, reading room fees, caution money etc. should be credited under head "S—Deposits and Advances not bearing interest (c) other deposit accounts Departmental and Judicial deposits Civil Deposits—Deposits of Education institutions—Education/Medical/Veterinary."

Each institution will keep one consolidated personal deposit account in the Treasury which will be operated upon by the Head of the Institution. The individual accounts of the different kind of fees realised from the students shall be maintained by the Head of the Institution who shall see that the fees are utilised only for the purpose for which these have been realised and no appropriation is made from one kind of fee to another without prior sanction of the Government. The detailed accounts will also be subject to audit by the Accountant General.

The Accountant General will issue detailed instructions in respect of the submission of plus and minus memos by the Treasuries and reconciliation of balances of each institution.

In the case of small institutions for which maintenance of separate accounts may not be feasible the Education Department may direct that joint accounts may be maintained in respect of groups of institutions and operated upon by such officers as may be specified by that Department.

Withdrawal of Moneys from the Treasury on Government Account.

7. Unless otherwise expressly authorised by any law or rules or order having the force of law, moneys may not be removed from the Public Account for investment or deposit elsewhere without the consent of the Finance Department.

Funds can be withdrawn only if required for immediate disbursement and the expenditure or disbursement authorised under any rule or general or special order of a competent authority.

The practice of withdrawing funds with a view of avoiding lapse of Budget grant and placing such moneys in deposits in the Public Account or with a Bank is forbidden.

Assessment, Collection and Check of Revenues.

8. Subject to such general or specific instructions as may be issued by Government in this behalf, it is the duty of the Revenue or Administrative Department concerned to see that the dues of Government are correctly and promptly assessed, collected and paid into the treasury. Detailed instructions on the subject are contained in Chapter 3.

II—Expenditure and Payment of Moneys

Essential conditions governing expenditure from Public Funds.

9. As a general rule no authority may incur any expenditure or enter into any liability involving expenditure from public funds until the expenditure has been sanctioned by general or special orders of the Government or by an authority to which power has been duly delegated in this behalf and the expenditure has been provided for in the authorised grants and appropriations for the year.

Standards of Financial Propriety.

10. Every officer incurring or authorising expenditure from public funds should be guided by high standards of financial propriety. Among the principles on which emphasis is generally laid are the following:—

- (i) Every officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money.
- (ii) The expenditure should not be *prima facie* more than the occasion demands.
- (iii) No authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage.
- (iv) Public moneys should not be utilised for the benefit of a particular person or section of the community unless:—
 - (1) the amount of expenditure involved is insignificant, or
 - (2) a claim for the amount could be enforced in a court of law, or
 - (3) the expenditure is in pursuance of a recognised policy or custom.
- (v) The amount of allowances granted to meet expenditure of a particular type should be so regulated that the allowances are not on the whole a source of profit to the recipients.

Control of Expenditure.

11. Each head of a Department is responsible for enforcing financial order and strict economy at every step. He is responsible for observance of all relevant financial rules and regulations both by his own office and by subordinate disbursing officers.

12. A Controlling Officer must see not only that the total expenditure is kept within the limits of the authorised

appropriation but also that the funds allotted to spending units are expended in the public interest and upon objects for which the money was provided. In order to maintain a proper control, he should arrange to be kept informed, not only of what has actually been spent from an appropriation but also what commitments and liabilities have been and will be incurred against it. He must be in a position to assume before Government complete responsibility for departmental expenditure and to explain or justify any instance of excess or financial irregularity that may be brought to notice as a result of audit scrutiny or otherwise.

Note:—Forms have been prescribed in the Budget Manual. They have been assigned Nos. 18-26 and 28-32 in the G.A. Series.

The Controlling Officer should also be kept informed of what commitments and liabilities have been and will be incurred against the appropriations. Accordingly, the spending Departments should have an idea of the liabilities and the commitments for which the payments have to be made during (a) the current financial year (b) in the following financial years, and with a view to enable him to have this information from the subordinate officer he should obtain a monthly liability statement (Form G.A. 27) which should give the position of outstanding liabilities up to the month to which the statement relates.

Internal Check Against Irregularities, Waste and Fraud.

13. In the discharge of his ultimate responsibilities for the administration of an appropriation or part of an appropriation placed at his disposal, every Controlling Officer must satisfy himself not only that an adequate machinery exists within the departmental organisation for systematic internal checks calculated to prevent and detect errors and irregularities in the financial proceedings of his subordinate officers and to guard against waste and loss of public money and stores, but also that the prescribed checks are effectively applied.

Delays in Payment.

14. Delay in the payment of money indisputably due by Government is contrary to all rules and hudgetary principles and should be avoided.

- Notes:*—1. It is an important financial principle that money indisputably payable should not, as far as possible, be left unpaid and that money paid should under no circumstances be kept out of accounts a day longer than is absolutely necessary even though the payment is not covered by proper sanction. It is no economy to postpone inevitable payments even for the purpose of avoiding an excess over a grant or appropriation and it is very important to ascertain, liquidate and record the payment of all actual obligations at the earliest possible date. It must be borne in mind that if an inevitable payment is required to be made in the absence of funds the error lies not so much in the payment as in the entering into of the relevant liability.
2. A disbursing officer may not on his own authority authorise any payment in excess of the funds placed at his disposal; but absence of funds should not necessarily prevent the payment of any sums really due by Government. If the disbursing officer is called upon to honour a claim which is certain to produce an excess over the allotment or appropriation at his disposal, he should take the orders of the administrative authority to which he is subordinate before authorising payment of the claim in question.

III—Duties as Regards Accounts.

Maintenance of Accounts.

15. Every officer whose duty it is to prepare and render any accounts or returns in respect of public money or stores is personally responsible for their completeness and strict accuracy and their despatch within the prescribed date.

16. An officer who signs or countersigns a certificate is personally responsible for the facts certified to, so far as it is his duty to know or to the extent to which he may reasonably be expected to be aware of them. The fact that a certificate is printed is no justification for his signing it unless it represents the facts of the case. If in its printed forms it does not represent the facts, it is his duty to make any necessary amendment which will call attention to the deviation and so to give the authority concerned the opportunity of deciding whether the amendments cover requirements.

Note:—The duties and responsibilities of the Accounts Officers and Accountants who are to assist the departmental officers in the matter of proper maintenance of departmental accounts and rendition of these accounts and other returns to the Accountant General and other quarters are defined in Appendices XVII and XVIII.

Demand for information by Audit.

17. It is the duty of every departmental and Controlling Officer to see that the Accountant General is afforded all reasonable facilities in the discharge of his functions and furnished with the fullest possible information for which he may ask, for the preparation of any account or report, which it is his duty to prepare. No such information nor any books or other documents to which the Comptroller and Auditor General has a statutory right of access may be withheld from the Accountant General.

IV—Contracts.

General Principles.

18. No contracts may be entered into by any authority which has not been empowered to do so by or under the orders of the Government.

The various classes of contracts and assurances of property authorised by the Rajpramukh in exercise of powers conferred by Sub-para 1 of Article 299 of the Constitution to be executed by different authorities are specified in Appendix V. Subsidiary orders of the Government as to the limitation upon the powers of these authorities, the conditions under which such powers should be exercised and the general procedure prescribed with regard to such contracts, such as calling for and acceptance of tenders etc. should be laid down in the appropriate departmental regulations.

19. The following general principles have been laid down for the guidance of authorities which have to enter into Contracts or agreements involving expenditure from the Consolidated Fund and/or Public Account of the State:—

- (i) The terms of a contract must be precise and definite and there must be no room for ambiguity or misconstruction therein.
- (ii) As far as possible, legal and financial advice should be taken in the drafting of contracts and before they are finally entered into.
- (iii) Standard forms of contracts should be adopted, wherever possible, the terms to be subject to adequate prior scrutiny.

- (iv) The terms of a contract once entered into should not be materially varied without the previous consent of the authority competent to enter into the contract as so varied. No payments to contractors by way of compensation, or otherwise, outside the strict terms of the contract or in excess of the contract rates may be authorised without the previous approval of the Finance Department.
- (v) No contract involving an uncertain or indefinite liability or any condition of an unusual character should be entered into without the previous consent of the Finance Department.
- (vi) Contracts, whenever practicable and advantageous and in all cases required by the rules or orders of a competent authority, should be placed only after tenders have been openly invited and, in cases where the lowest tender is not accepted, reasons should be recorded.
- (vii) In selecting the tender to be accepted, the financial status of the individuals and firms tendering must be taken into consideration in addition to all other relevant factors.
- (viii) Even in cases where a formal written contract is not made, no order for supplies, etc. should be placed without at least a written agreement as to the price.
- (ix) Provision must be made in contracts for safeguarding Government property entrusted to a contractor.
- (x) When a contract is likely to endure for a period of more than 3 years, it should, wherever feasible, include a provision for an unconditional power of revocation or cancellation by Government at any time on the expiry of 3 months' notice to that effect.

V—Defalcations, Losses, Etc.

Report of Losses.

20. (1) With the exceptions noted below, any loss of public money, departmental revenue or receipts, stamps, opium, stores or other property held by or on behalf of Government, caused by defalcation or otherwise, which is discovered in a treasury or other office or department, should be immediately

reported by the officer concerned to his immediate official superior as well as to the Accountant General, even when such loss has been made good by the party responsible for it. Such reports must be submitted as soon as a suspicion arises that there has been a loss; they must not be delayed while detailed enquiries are made. When the matter has been fully investigated, a further and complete report should be submitted of the nature and extent of the loss showing the errors or neglect of rules by which such loss was rendered possible, and the prospects of effecting a recovery.

(2) If the irregularity be detected by Audit in the first instance, the Accountant General will report it immediately to the administrative authority concerned, and if he considers necessary, to Government as well.

Exception 1.—In the case of Customs revenue,

(a) mistakes in assessments which are discovered too late to permit of a supplementary claim being made, and (b) under-assessments which are due to the interpretation of the law by the local Customs authority being over-ruled by higher authority more than three months after the assessment was made, need not be reported to the Accountant General. A record should, however, be kept of such cases for examination by the Accountant General at the time of audit.

Exception 2.—(a) Petty cases, i.e., cases involving losses not exceeding Rs. 200 each, need not be reported to the Accountant General, unless there are, in any case, important features which merit detailed investigation and consideration.

(b) Petty cases of accidental loss involving sums of Rs. 50/- or below, which do not disclose (i) defect of system the amendment of which requires the orders of Government or (ii) serious negligence on the part of some officer or officers which might call for disciplinary action requiring the orders of Government, need

not be reported to Government. For purposes of administrative control, the Heads of Departments should, however, submit to the Administrative Department concerned an annual statement showing the particulars of the items of such losses which have not been reported individually to Government.

Note.—Losses or deficiencies concerning buildings, lands, stores and equipment should be written off at book value as disclosed by the priced account or commercial account that may be maintained.

21. The officer receiving a report submitted to him under Rule 20 must forward it forthwith to the Chief Accounts Officer through the usual channel with such comments as may be considered necessary with copies to Government in the Administrative and Finance Departments. He should also send to the Chief Accounts Officer and the Administrative Department a detailed report, after completing such departmental investigations as may be necessary or expedient, on the causes or circumstances which led to the defalcation or loss, the steps taken to prevent its recurrence and the disciplinary or any other action proposed as regards the persons responsible.

Note.—A register of defalcation cases should be maintained in Form G.A. 163 in each office. It should be kept completely posted and produced on inspection of the office.

Accidents.

22. Any serious loss of immovable property, such as buildings, communications, or other works, caused by fire, flood, cyclone, earthquake or any other natural cause, should be reported at once by the departmental officer to the Head of the department and by the latter to Government. When a full enquiry as to the cause and extent of the loss has been made, the detailed report should be sent by the departmental officer concerned to the Head of the department, a copy of the report or an abstract thereof being simultaneously forwarded to the Accountant General.

Responsibility for Losses, etc.

23. Every Government officer should realise fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any

loss arising from fraud or negligence on the part of any other Government officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence. Detailed instructions for regulating the enforcement of such responsibility are embodied in Appendix II.

Write Off of Losses, etc.

24. The powers delegated to different authorities to write off the irrecoverable value of public money or stores lost through fraud or negligence of individuals or other causes are indicated in Chapter 4.

VI—Departmental Regulations.

25. All departmental regulations in so far as they embody orders or instructions of a financial character or have important financial bearing should be made by, or with the approval of, the Finance Department.

CHAPTER III.

Revenue and Receipts

I.—General.

26. Subject to any special arrangement that may be authorised by competent authority with respect to any particular class of receipts, it is the duty of the departmental Controlling Officers to see that all sums due to Government are regularly and promptly assessed, realised and duly credited in the Consolidated Fund and/or the Public Account of the State. They should accordingly arrange to obtain from their subordinates monthly accounts and returns in suitable form claiming credit for so much paid into the treasury or otherwise accounted for and compare them with the statements of treasury credits furnished by the Accountant General to see that the amounts reported as collected have been duly credited in the Consolidated Fund and/or Public Account.

If wrong credits thus come to the notice of the Controlling Officer, he should at once inform the Accountant General with a view to the correction of the accounts. If any credits are claimed but not found in the accounts, enquiries should be made first of the responsible departmental officer concerned.

*Notes:—*1. For this purpose Accountant General will send to the departmental Controlling Officer, an extract from his accounts showing the amounts brought to credit in them in each month

2. It is essential that the departmental accounts of revenue should not be compiled from the returns prepared by the treasury. But the Treasury Officer may be required, where necessary, to verify the returns prepared for submission to the departmental Controlling authority.
3. In order to minimise the differences between the treasury figures and the departmental figures, it is essential that the *chakans* with which money is remitted to the treasury should bear full and correct accounts classification.
4. Statement of errors in classification of Revenue/receipts detected by the departmental officers which require corrections in the accounts should be forwarded to the Accountant General through the Treasury Officer concerned in Form G. A. 15.

27. Detailed rules and procedure regarding assessment, collection, remission, etc., of revenue should be laid down in

the departmental regulations of the revenue and collecting departments concerned.

Note:—In departments in which officers are required to receive moneys on behalf of Government and issue receipts therefor in Form G. A. 55 or any other special form approved by the Finance Department, the procedure rules for the maintenance of a proper account of the receipt, and issue of the receipt books, the number of receipt books to be issued at a time to each officer and check with the Officers' accounts of the used books when returned.

28. No amount due to Government should be left outstanding without sufficient reason, and where any dues appear to be irrecoverable the orders of competent authority for their adjustment must be sought.

29. Unless specially authorised by any rule or order made by competent authority, no sums may be credited as revenue by debit to a suspense head; the credit must follow and not precede actual realisation.

30. Heads of departments in charge of important sources of revenue should keep the Finance Department fully informed of the progress of collection of revenue under their control and of all important variations in such collections as compared with the Budget estimates.

Note:—Form G.A. 14 has been prescribed for departments other than the Revenue Departments.

II.—Special Rules for Particular Classes of Receipts.

Rents of Government Buildings, Lands, etc.

31. The detailed rules and procedure regarding the demand and recovery of rent of Government buildings and lands, are contained in the departmental regulations of the departments in charge of those buildings.

When the maintenance of any rentable building is entrusted to a civil department other than the Public Works Department, the head of the department concerned will be responsible for the due recovery of the rents thereof. The procedure for the assessment and recovery of the rents of such buildings will be regulated generally by the rules applicable to residences under the direct charge of the Public Works Department.

Fines.

32. It is the duty of every court or authority having the power to fine to see that the money realised reaches the treasury and that adequate precautions are taken against double refunds of fines or refunds of fines not actually paid into the treasury.

33. The duty of realising fines and of checking the receipts and refunds rests with the departmental officers. Each court, civil or criminal, is required to submit to the District Judge or to the District Magistrate, as the case may be, on the last working day of each calendar month, a statement in the prescribed form showing the demand, collection and balance of fines levied and written off by it as well as of the refunds therefrom, the statement being made up for the account month of the treasury or sub-treasury with which the court deals. The District Judge and the District Magistrate should each consolidate these returns into a monthly fines statement for the courts under him and for his own and forward it to the Treasury Officer, as soon as possible after the beginning of the month, for verification of the amounts shown as remitted into the treasury with the credit appearing in the treasury account. The Treasury Officer should certify to the correctness or otherwise of these amounts. Where there is any discrepancy between a consolidated statement and the treasury account, the Treasury Officer may, if necessary, before giving his certificate, request the District Judge or the District Magistrate, as the case may be, to explain the discrepancy.

*Notes:—*1. The statement should exhibit the amounts under each head of accounts, e.g., Magisterial fines, fines under the Prevention of Cruelty to Animals Act, etc., separately.

Compensation fines due to an injured party which are creditable to deposits and fines which under the orders of competent authority are creditable to a Municipal or Local Fund, should be excluded from this statement.

2. When fines are received in another district, an intimation should be given by the recovering officer to the officer concerned, who should note the fact in his monthly fine statements.

Miscellaneous Demands.

34. Realisation of miscellaneous demands of Government not falling under the ordinary revenue administration will be

watched by the Accountant General. Such are payments due from other States, Local Funds, Contractors and others towards Establishment charges, etc.

III.—Remissions, and Abandonment of Claims in, Revenue.

35. The sanction of the competent authority is necessary for the remission of, and abandonment of claims to, revenue.

36. Heads of departments should submit annually on the first of June to the Accountant General statements (Form GA 16) showing the remissions of revenue and abandonment of claims to revenue sanctioned during the preceding year by competent authorities in exercise of the discretionary powers vested in them otherwise than by law or rule having the force of law. For inclusion in these statements remissions and abandonments should be classified broadly with reference to the grounds on which they were sanctioned and a total figure should be given for each class. A brief explanation of the circumstances leading to the remission should be added in the case of each class.

Subject to any general or special order issued by Government, individual remissions below Rs. 100 need not be included in the statement.

Note—Where the administrative year does not coincide with the financial year, the figures of the former, if this proves more convenient to the departmental authorities, may be given in the statement

IV—Audit of Receipts.

37. When the audit of the receipts of any department of Government is entrusted to the Comptroller and Auditor General under the provisions of para 13 (2) of the Government of India (Audit and Accounts) Order, 1936 it will be conducted in accordance with the regulations reproduced in Annexure 'A' to this Chapter.

Note—1. The procedure in respect of particular classes of receipts, e.g. stamps, opium, foreign service contributions, etc., will be governed by special orders issued by Government.

2. The audit of receipts accruing under Debt and Remittance heads and of those included in the subsidiary accounts of Government Commercial undertakings devolve on the Comptroller and Auditor General under para 13 (1) of the Government of India (Audit and Accounts) Order, 1936, and is conducted in such manner and to such extent as may be prescribed by him

ANNEXURE A.

*(See Rule 37).**Regulations for the Conduct of the Audit of Receipts*

1. It is primarily the responsibility of the departmental authorities to see that all revenue, or other debts due to Government which have to be brought to account, are correctly and promptly assessed, realised and credited to Public Account and any investigation by Audit must be so conducted as not to interfere with this executive responsibility. Audit shall, however, have power to examine the correctness of the sums brought to account in respect of receipts of any department in such manner and to such an extent as may be determined by Government in consultation with the Accountant General.

2. In conducting the audit of receipts of any Government department the chief aim should be to ascertain that adequate regulations and procedure have been framed to secure an effective check on the assessment, collection, and proper allocation of revenue, and to see by an adequate detailed check that any such regulations and procedure are being observed. In the audit of receipts ordinarily the general is more important than the particular.

3. In the audit of receipts it would be necessary in the case of a department, which is a receiver of public money, to ascertain what checks are imposed against the commission of irregularities at the various stages of collection and accounting and to suggest any appropriate improvement in the procedure. Audit might, for instance, suggest in a particular case that a test inspection should be carried out by comparing a sample set of receipt counterfoils with the receipts actually in the hands of the tax-payers or other debtors. The result of such an inspection being made available to Audit.

In no case, however, should independent enquiries be made among the taxpayers or the general public. Audit should confine itself to calling upon the Executive to furnish necessary information and, in cases of difficulty, it should confer with the Administrative authorities concerned as to the best means of obtaining the evidence which it requires.

4. The audit of receipts should be regulated mainly with reference to the statutory provisions or financial rules or orders which may be applicable to the particular receipts involved. If the test checks reveals any defect in such rules or orders, the advisability of amendment should be brought to notice.

It is, however, rarely if ever the duty of Audit to question an authoritative interpretation of such rules or orders, and in no case may Audit review a judicial decision, or a decision given by an Administrative authority in a quasi-judicial capacity. This instruction does not, however, debar an auditor from bringing to notice any conclusion deducible from the examination of the results of a number of such decisions.

5. Where any financial rule or order applicable to the case prescribes the scale or periodicity of recoveries, it will be the duty of Audit to see, as far as possible, that there is no deviation without proper authority from such scale.

or periodicity. When this check cannot be exercised centrally, a test audit may be conducted at local inspections, the aim being to secure that disregard of rule or defects of procedure are not such as to lead to leakage of revenue rather than to see that a particular debt due to Government was not realised at all or on due date.

6. Ordinarily Audit will see that no amounts due to Government are left outstanding on its books without sufficient reason. Audit will continue carefully to watch such outstandings and suggest to departmental authorities any feasible means for their recovery. Whenever any dues appear to be irrecoverable, orders for their adjustment should be sought. But unless permitted by any rule or order of a competent authority, no sums may be credited to Government by debit to a suspense head; credit must follow, and not precede, actual realisation.

7. The procedure prescribed by the Comptroller and Auditor General for raising and pursuing audit objections in relation to expenditure, including powers of Audit Officers to waive recovery of Government dues under certain conditions shall apply *mutatis mutandis* in respect of audit objection on any accounts of receipts.

CHAPTER IV.

*Powers of Sanction.*I. Powers of various authorities in the matter of
Sanctioning Expenditure*General.*

38. The powers which are commonly shared by all heads departments and may, in the absence of any orders to the contrary, be exercised by any subordinate authority in virtue of being declared as the head of a department, are shown in Appendix IV.

39. The financial powers of the State Government which have not been delegated to any other department or authority vest in the Finance Department.

40. Unless otherwise provided by any special rule or order Government, a higher authority may exercise the powers delegated to an authority subordinate to it.

II. Powers in regard to certain special matters.

Grants of land, assignments of revenue and other concessions, etc.

41. No department or authority may, without previous consent of the Finance Department, issue any orders (other than orders in pursuance of general delegations made by or with the approval of the Finance Department) which—

(i) involve any grant of land, or assignment of revenue, or concession, grant, lease, or licence of mineral or forest rights, or right to water power, or any easement or privilege in respect of such concessions; or

(ii) in any way involve any relinquishment of revenue.

42. *ve.*—The powers to execute instruments are governed by the orders given in Appendix V and other departmental and local orders on the subject.

Write-off of Losses.

42. (1) Subject to the limits and conditions which may be laid down by Government, a competent authority may sanction

the writing off finally of the irrecoverable value of stores on public money lost by fraud, negligence of individuals or other causes, provided that—

- (i) the loss does not disclose a defect of system the amendment of which requires the orders of higher authority and
- (ii) there has not been any serious negligence on the part of some individual Government officer or officers which may possibly call for disciplinary action requiring the orders of any higher authority.

These orders apply also to be the writing off of losses of revenue, irrecoverable loans and advances and of deficiencies, depreciation, etc., in the value of stores included in the stock and other accounts.

Note—The expression "Value of stores" used in this sub-para should be interpreted as meaning "Book Value" where priced accounts are maintained and "Replacement Value" in other cases

(2) All sanctions to write-off should be communicated to the Accountant General for scrutiny in each case and for bringing to notice any defect of system which requires attention.

43. The orders contained in the last preceding para do not apply to loss of cash in treasuries, whether in the course of remittance or out of treasury balance, small coin depot or currency chest. Individual cases of such losses should be reported to the Finance Department and its specific approval obtained before any item can be written-off in the accounts of the Government.

Notes.—In cases where recoveries are made in cash, e.g., by deductions from pay or otherwise from the persons responsible for a loss, the entire amount recovered should be credited to the Government which would bear the loss. Recoveries made indirectly, e.g., by stoppage of increment or promotion as a measure of punishment, should not be treated as recoveries made in cash. Where the staff is paid for by one Government, and the loss is borne by another Government, a copy of the orders regarding the action taken against the persons responsible for the loss should be communicated by the former to the latter.

*Remission of Disallowances by audit and writing off of
Over-payments made to Government Servants*

44. (1) Administrative Departments of the Government, with the concurrence of Finance Department may, for reasons to be recorded, waive the recovery of an amount disallowed by an Audit Officer or otherwise found to have been overpaid to a Government servant, if—

- (i) the amount disallowed has been drawn by the Government servant concerned under a reasonable belief that he was entitled to it;
- (ii) the enforcement of the recovery will, in the opinion of the competent authority, cause undue hardship, or it will be physically impossible to effect the recovery; and
- (iii) in the case of disallowances of emoluments of the nature of pay, made within one year of the date of payment—
 - (a) The Government servant is not in receipt of pay exceeding Rs. 6,000 a year or, in the case of others, the overdrawal has not the effect of raising the Government servant's pay beyond Rs. 6,000 in any year; and
 - (b) the overdrawal has not been occasioned by delay in notifying a promotion or reversion.

(2) All sanctions to forego recovery under these orders should be communicated to the Accountant General.

Note—The facts that an over-payment was received by the Government servant in good faith and that recovery would cause hardship are not adequate grounds for not enforcing recovery. Every over-payment of money to a Government servant must be regarded as a debt owed to the public and all possible action should be taken to recover it with despatch. In making recommendations for waiving recovery for special reasons e.g. practical impossibility of recovery, the fullest justification must be given for such recommendations.

45. The powers delegated to Audit Officers to waive objection to, or to forego recovery of, irregular expenditure in individual cases are laid down in paras 248 to 250 of the Audit Code, from which relevant extracts are reproduced in Appendix VI.

III.—*Communication of Sanctions.*

46. Financial sanctions and orders of competent authorities under these or any other authorised rules, *e.g.*, the Service Rules, the Provident Fund Rules, the Treasury Rules, the Public Works Department Code, the Public Works Account Code, etc., will be communicated to the Accountant General concerned in accordance with the procedure set out below:—

- (i) All financial sanctions and orders issued by a Department within its own financial powers as a Department of the Government will be communicated direct to the Accountant General by the Department concerned. All other orders involving financial sanctions, which may be issued by Departments of the Government *i.e.*, sanctions beyond their financial powers will be communicated to the Accountant General through the Finance Department.
- (ii) Sanctions and orders of any other authority to which the power of sanction has been delegated will be communicated to the Accountant General by that authority.
- (iii) In cases referred to in clause (i) above, if an order sanctioning expenditure is sent to the Accountant General direct by a Department and that Department is not competent to sanction the expenditure, the Accountant General will not refuse obedience but will report to the Finance Department that such an order has been issued and request that it may be communicated to him by the Finance Department in due course.
- (iv) If an order or sanction has been issued with the concurrence of the Comptroller and Auditor-General the fact should be mentioned in the endorsement to the Accountant General.
- (v) In all orders conveying sanctions to expenditure of a definite amount up to a special limit, the amount of sanction should always be expressed both in words and in figures.
- (vi) All letters or orders conveying sanctions to expenditure, appointments, etc., must be signed by an authorised Gazetted Officer.

- (vii) Separate sanctions should be issued in respect of Gazetted and Non-gazetted staff in order to avoid the risk of over-payments and delay in the issue of Pay Slips to the Gazetted Officers.

Note:—In cases in which the documents relating to any sanction or order are deemed secret, the Accountant General will accept a statement of fact signed by the Chief Secretary

47. All orders conveying sanction to the grant of additions to pay such as special pay and compensatory allowances should contain a brief but clear summary of the reasons for the grant of the addition so as to enable the Accountant General to see that it is correctly classified as special pay or compensatory allowance, as the case may be. In cases in which an official record in an open letter is considered undesirable the reasons for the grant of such additions to pay should be communicated confidentially to the Accountant General. A similar procedure should also be followed in all other cases in which the rules require that reasons for the grant of special concessions or allowances should be recorded.

48. Sanction accorded by competent authority to grants of land and alienation of land revenue, other than those in which assignments of land revenue are treated as cash payment, should be communicated to the Accountant General in a consolidated monthly return (Form G.A. 17) giving the necessary details to enable him to audit the sanctions accorded.

IV.—Indication of the source of Appropriations in the sanction to Expenditure.

49. In all applications for sanction to expenditure it should be distinctly stated whether provision for the proposed charge has, or has not, been made in the budget estimates of the year, and if it has not been made, whether the funds can be found by valid re-appropriation.

50. Authorities which sanction new expenditure after funds have been communicated, should be careful to indicate the source of appropriation.

Where it is desired to sanction expenditure before funds have been communicated, as may be necessary in order to avoid delay in starting work at the beginning of a new financial

year, or to prevent duplication of orders, the authority which does so should be careful to add the words "subject to funds being communicated in the budget of the year."

Note.—Vague expressions such as, "subject to budget provision" should be carefully avoided in conveying sanctions to expenditure.

V.—Date of Effect of Sanction.

51. Rules made by the Rajpramukh have effect from the date on which they are passed and executive order issued by the Government take effect from the date of issue of the letter or telegram in which the sanction is conveyed. A sanction of any other authority has effect from the date of orders conveying the sanction.

In all cases, these orders are subject to the general order contained in Budget Manual regarding appropriation of funds and to any special provisions as to the date of effect in the rules, orders or sanctions themselves.

Note.—Orders sanctioning the creation of temporary posts should, in addition to the sanctioned duration of the post, invariably specify the date from which it is to run, whether it be the date of entertainment or otherwise.

VI.—Retrospective Sanction.

52. (1) All authorities which are competent to sanction revision of pay or the grant of concessions to Government servants should bear in mind that retrospective effect should not be given to financial sanctions, except in exceptional circumstances, without the special approval of Government.

(2) In the absence of special reasons to the contrary, concessions regarding rates of pay for any class of Government servants should take effect as from the first of March and not from some date in the middle of financial year.

VII.—Lapse of Sanction.

53. A sanction for any fresh charge which has not been acted on for a year must be held to have lapsed, unless it is specifically renewed.

Note.—This order does not apply to a case where an allowance sanctioned for a post or a class of Government servants has not been drawn by a particular incumbent or incumbents, nor does it apply to additions made gradually from year to year to a permanent

establishment under a general scheme which has been sanctioned by competent authority.

Explanation.—A reference is invited to rule 53 of General Financial and Account Rules according to which a sanction for any fresh charge which has not been acted on for a year must be held to have lapsed, unless it is specifically renewed. Doubts have been expressed whether sanction in which there is specific provision that the expenditure should be met from the provision of the specified financial year remains operative for a period of one year from the close of the financial year and what would be criteria to be adopted for determining whether a sanction has been acted upon within one year of its issue. In clarification of the position, it has been decided that when there is a specific provision in the sanction for any fresh charge that the expenditure would be met from the budget provision of the financial year such sanction will lapse on the expiry of the particular financial year. The period of one year should be calculated from the date of the issue of the sanction and that the sanction should be considered to have been acted on if payment in whole or in part has been made in pursuance of the sanction within twelve months from the date of its issue. In cases in which part payment has been made within the stipulated period, the subsequent payment of the balance may, subject to the existence of budget provision, be made without a fresh expenditure sanction. The bill for the subsequent payment, besides, containing a reference to this expenditure sanction should also contain a reference to the number and date of the voucher under which the first payment was made.

VIII.—Special Rules for Works Expenditure.

54. Special rules for regulating administrative approvals and sanctions to expenditure on works are contained in the Public Works Financial and Account Rules and other departmental regulations.

CHAPTER V.

Establishment.

Alterations of Establishment.

55. All proposals for additions to establishment, whether permanent or temporary, or for any increase in the emoluments of existing posts, should be scrutinised with the greatest care by Heads of departments and other authorities concerned. In submitting such proposals, the instructions contained in the following paragraphs should be carefully observed.

56. When the entertainment of a new establishment or a change, temporary or permanent, is proposed in an office, a letter fully explaining the proposal and the conditions which have given rise to them, together with the proposition statement, if necessary under para 58, should be submitted to the competent authority. In this letter should be set out *inter alia*—

- (i) the present cost, either of the section or sections affected, or of the total establishment as the circumstances of the case may indicate to be necessary;
- (ii) details of the pay of the post or posts and the number of posts which it is proposed to add or modify; and
- (iii) as accurate an estimate as possible of the extra cost.

Notes:—1. This involved cost of the existing or proposed establishment should be worked on the basis of the average cost of the posts and not on their minimum pay. If necessary, the cost of the proposed establishment on minimum rates of pay, the annual increase on account of increments, etc., may be mentioned in the covering letter.

2. In determining the extra cost, allowance, whether fixed or variable, should be included.

3. The authorities submitting the proposals should take into account any claims to pensions that may arise in consequence of their proposals with reference to Pension Rules and certify to their having done so in their proposals.

57. If the expenditure is proposed to be incurred in the current year, the proposals should show clearly whether it can be met within the grant or appropriation of the year. If the expenditure can be met by reappropriation a reappropriation statement should be submitted with the proposals.

58. Whenever any large scale or complicated proposals are made for revision of existing or the creation of new establishments (including all proposals which require the sanction of Government), the letter explaining the proposals should be accompanied by a proposition statement in duplicate in Form G.A. 33 and submitted through Accountant General who will verify the correctness of the statement.

The details to be shown in proposition statement should be determined by the following principles:—

- (i) The proposition statement should relate to the section or part of the office affected by the proposals. As regards the other parts or sections of the office, neither details nor figures of total cost need be included.
- (ii) Where a section consists of both Class IV and superior servants, details need be given only of the class affected, if a saving of labour will result from the adoption of this procedure.
- (iii) Where the pay of any post, existing or proposed, rises from a minimum to a maximum by periodical increments, the average monthly cost, and not the actual or the commencing cost, must be given.
- (iv) The fixed allowances referred to in Note 2 below para 56 should be entered in the proposition statement but the variable allowances need not be included therein.

Notes —1 The method of working out the average cost of establishment is given in Annexure A of this Chapter.

2. The Proposition Statements should be sent to the Accountant General only in really complicated cases, where the proposals emanate from the Head of the Department or the Government themselves

Variation in Sanctioned Pay of a Post.

59. The head of an office is not at liberty to re-adjust the pay of Government servants by giving one Government servant more and another less than the sanctioned pay of his post; nor may he distribute the pay of an absentee otherwise than as provided in the rules governing the service to which the Government servant belongs. But in the case of non-gazetted establishments divided into separate units or cadres

carrying different scales of pay, there is no objection to excess appointments being made in a lower unit or cadre against an equal or greater number of vacancies left unfilled in the higher.

Transfer of Office.

60. Every transfer of charge of a gazetted officer should be reported by post on the same day to the Accountant General. The report should be made in Form G.A. 43, unless any other form has been duly authorised, and should be signed both by the relieved and relieving officer. A copy of the report should simultaneously be sent to the head of the department or other Controlling authority concerned.

61. In cases in which the transfer of charge involves assumption of responsibility for cash, stores, etc., the following instructions should be observed:—

- (i) The cash book or imprest account in Form (G.A. 53) should be closed on the date of transfer and a note recorded in it over the signature of both the relieved and the relieving officers, showing the cash and imprest balances, and the number of unused cheques, if any, made over and received by them respectively.
- (ii) The relieving officer in reporting in Form (G.A. 44) that the transfer has been completed should bring to notice any thing irregular or objectionable in the conduct of business that may have come officially to his notice. He should examine the accounts, count the cash, inspect the stores, count, weigh and measure certain selected articles in order to test the accuracy of the returns. He should also describe the state of the account records.
- (iii) In the case of any sudden casualty occurring or any emergent necessity arising for an officer to quit his charge, the next senior officer of the department present will take charge. When the person who takes charge is not a gazetted officer he must at once report the circumstances to his nearest departmental superior, and obtain orders as to the cash in hand, if any.

Date of Birth.

62. Every person newly appointed to a service or a post under Government should at the time of the appointment

declare the date of his birth by the Christian era with as far as possible confirmatory documentary evidence such as a matriculation certificate, municipal birth certificate and so on. If the exact date is not known, an approximate date may be given. The actual date or the assumed date determined under Rule 63 should be recorded in the history of service, service book, or any other record that may be kept in respect of the Government servant's service under Government and once recorded, it cannot be altered, except in the case of a clerical error, without the previous orders of the Government.

Note — Heads of Departments are authorised to exercise this power in respect of non-gazetted Government servants under their control.

63. (1) If a Government servant is unable to state his exact date of birth but can state the year, or year and month of birth, the 1st July or the 16th of the month, respectively may be treated as the date of his birth.

(2) If he is only able to state his approximate age, his date of birth may be assumed to be the corresponding date after deducting the number of years representing his age from his date of appointment.

(3) When a person who first entered Military employ is subsequently employed in a Civil department, the date of birth for the purpose of the Civil employment should be the date stated by him at the time of attestation, or if at the time of attestation he stated only his age, the date of birth should be deduced with reference to that age according to the method indicated in sub-para (2) above.

Note.—Cases in which the date of birth has been deduced from the age at appointment or attestation by any other method, need not be reopened.

Leave Applications.

64. Subject to any special rules or orders issued by the competent authority, all applications for leave (regular leave only) should be submitted to the sanctioning authority concerned on Form G.A. 45.

Note:—Leave Accounts are to be maintained in Form GA 46

Annual Returns of non-gazetted establishments.

65. Early in April each year, a detailed statement in Forms G.A. 34 and 35 of the permanent establishment existing on the 1st March, should be prepared by each head of office and transmitted to the Accountant General direct, as soon as possible, not later than the 15th May. The directions given by the Comptroller and Auditor General with regard to the form, preparation and submission of these returns are contained in Appendix VII.

Note:—The detailed statement should be prepared in two parts, one for permanent establishment including permanent and officiating incumbents of permanent posts and the other covering all temporary posts in existence on the first of March

Service Books.

66. (1) At a fixed time early in the year the service books (Form G.A. 36) should be taken up for verification by the head of the office who, after satisfying himself that the services of the Government servant concerned are correctly recorded in each service book, should record in it a certificate in the following form over his signature:—

“Service verified up to (date) from (the record from which the verification is made).”

Note:—The verification of service referred to above should be in respect of all service qualifying for pension whether permanent, provisional, temporary or officiating

Instructions:—Officiating and temporary service and leave taken prior to first substantive appointment to a permanent post should be recorded in the Service Book of all the Government servants and duly attested after verification. The Head of office should also invariably give therein necessary particulars with reference to Rules 187 and 188 of the Rajasthan Service Rules with a view to enable the audit office to decide later on by reference merely to such particulars whether the temporary or officiating service will qualify for pension or not, for example in the case of officiating service the nature of vacancy in which the Government servant officiated and in the case of temporary service whether the temporary post was subsequently made permanent, should be stated.

(2) The head of the office in recording the annual certificate of verification should, in the case of any portion of service that cannot be verified from office records, distinctly state that

for the excepted periods (naming them) a statement in writing by the Government servant, as well as a record of the evidence of his contemporaries, is attached to the book.

When, however, a non-gazetted Government servant is transferred from one office to another, the head of the office under whom he was originally employed should record in the service book under his signature the result of the verification of service, with reference to pay bills and acquittance rolls, in respect of the whole period during which the Government servant was employed under him, before forwarding the service book to the office where the services are transferred.

(3) When non-gazetted Government servants are officiating in gazetted posts, their service books should be kept by the head of the office to which each such Government servant permanently belongs, but when they are confirmed in such posts, their service books should be forwarded to the Accountant-General's office for record.

Service Rolls.

67. Service Rolls (Form G.A. 37) for Government servants, when they are maintained should be taken up every year for verification of service and record of necessary certificate in the manner laid down in Rule 66.

Arrear Claims.

68. Save as provided otherwise no claims to pay and allowances of a Government servant, which are not preferred within one year of their becoming due can be paid without an authority from the Accountant General.

Note—For the purpose of this rule, the date on which the claim is presented at the treasury or any other office of disbursement should be considered to the date on which it is preferred.

69. Claims of Government servants to arrears of pay or allowances or to increments, or in respect of any under-payments, which have been allowed to remain in abeyance for a period exceeding one year may not be investigated by the Accountant General, except under the special orders of competent authority.

70. Claims against Government, which are barred by time under the provisions contained in the Indian Limitation Act of 1908 or under any other provisions of law relating to limitation, should ordinarily be refused and no claim on account of such a time-barred item should be paid without the sanction of competent authority. The onus is upon the claimant to

establish a claim to special treatment for a time-barred item, and it is the duty of the authority against which such a claim is made to refuse the claim until a case for other treatment is made out. All petty time-barred claims are to be rejected forthwith and only important claims of this nature considered. It is the duty of the authority against which a claim is made to consider in the first instance the question of a time-bar before submitting it to the Accountant General for the issue of authority for payment. The Accountant General will refuse payment of all claims found to be time-barred until the sanction of competent authorities has been obtained.

71. All petty claims of a Government servant more than three years old, other than those which affect his pension, and all such claims for whose delayed submission an adequate explanation is not forthcoming, should be rejected forthwith. In considering old claims recommended for sanction, the authority concerned will also take into account the fact that it is normally not possible owing to the limited period of preservation of records to audit claims more than 6 years old.

72. The authority competent to authorise the investigation of a belated claim should be told why the claim was not submitted when it became due.

In respect of non-gazetted Government servants whose pay and allowances are drawn on establishment bills by the Heads of Offices, the responsibility for making claims rests on the latter and they should invariably see that all claims are presented within one year of their falling due.

The time limits prescribed in these instructions should be calculated from the date on which the charge becomes payable. In the case of sanction accorded with retrospective effect, the charge does not become payable before it is sanctioned, the time limits should, therefore, be calculated from the date of sanction and not from the date from which the sanction takes effect.

- Notes:—1. A claim presented for payment one year or more after the date of pre-audit by the Accountant General will again require the sanction of the Accountant General for its payment.
2. The mere entering of a claim for leave salary in an establishment bill and withholding it for subsequent payment is not claiming it within the meaning of rule 68.
3. The one year's limit referred to in rule 68 should be reckoned in the case of *travelling allowance* bills from the date of return to head quarters or from the 1st of the following month if tour

continues over that date; in the case of *officiating pay* from the date of the receipt of the order sanctioning the promotion if the officiating pay is due for a past completed month or months—otherwise from the following pay day; in the case of *leave salary* from the date of the order granting the leave and in other cases from the date on which a claim became due to the date of its presentation at the Treasury. In any case, however, in which an allowance has been claimed, but in consequence of some objection taken, payment has been delayed. The Treasury Officer will not refuse to pay such bill if, when the objection is satisfied, the claim happens to have become more than one year old.

- 4 The period of one year referred to in rules 68 and 69 should be counted from the date when retrospective orders are issued by authorities sanctioning promotions and officiating arrangements which give rise to the arrear claims.
5. In case where the claim relates to a certain period but the orders under which the claim has arisen have been passed by the competent authority some time after the lapse of the period to which the claims relate, the period in such cases run from the date of orders of authority

Government of Rajasthan's Decision.

A large number of cases are being received in the Finance Department for concurrence to the entertainment of claims for pay and allowances etc., over 3 years old for investigation in audit, on account of their being beyond the powers of Departments of Government laid down in item 3-II Delegation of Financial Powers of the Revised Schedule of Powers. As Audit is not in a position to undertake any detailed investigation after the expiry of 3 years in respect of TA claims or 6 years in respect of pay claims and can exercise only a *prima facie* check in respect of admissibility etc., of the rates and detailed items in such cases; there remains a risk of irregular and double payment. In order, therefore, to guard against such payments all requests for entertainment of old claims and bills relating thereto must be supported by —

- (a) a certificate from the Head of the Deptt or office as the case may be on the basis of available records i.e. acquittance rolls, salary registers etc etc., that payment of the claim in question has not been made before
- (b) a certificate from the Government servant concerned in clear terms that he has not drawn the amount on account of the bill previously and
- (c) an indemnity bond in the following form duly stamped with a stamp Rs 1/-—executed by the Government servant concerned undertaking to refund over-payment of the same is detected later on

FORM OF INDEMNITY BOND

I, hereby promise to refund to the Government of Rajasthan any amount which may hereafter be found to have been paid to me in excess in respect of my arrear claim for (indicate nature of pay and allowances) for the period from to

Witnesses:—

Signature of the Government Servant

ANNEXURE A

(See para 58)

(Instructions regarding calculation of average cost)

Audit Instructions.

(1) Method of calculation of average pay of a post on a time scale of pay.—(1) In the case of gazetted appointments on time scales of pay the following formula may be applied for ascertaining the average pay.—

$$\text{Average Pay} = \frac{A+B}{2} - \frac{(B-A)}{2} \left[1 - (R+1) \left\{ 0.1 + \frac{1-0.1R}{F-E} \right\} \right]$$

Where A=Minimum pay,

B=Maximum pay,

R=Period of rise,

E=Average age at entry in the grade, and

F=Average age at retirement on superannuation pension. This may be taken to be 55 in almost every case unless there are special reasons to take it either at a lower or a higher figure.

(2) In the case of non-gazetted post on time-scales of pay the following formula is to be applied:—

$$\text{Average Pay} = \frac{A+B}{2} + \frac{(B-A)}{2} \left[1 - (R+1) \left\{ 0.1 + \frac{1-0.1R}{F-E} \right\} \right]$$

Where A=Minimum pay,

B=Maximum pay,

R=Period of rise,

E=Average age at entry in the grade, and

F=Average age at retirement on superannuation pension. This may be taken to be 55 in almost every case unless there are special reasons to take it either at a lower or a higher figure.

(3) In cases where one grade is the channel of promotion to another grade, that is to say, where every body in the first grade is ultimately promoted to the second grade the following formula may be adopted to find the average cost of appointments in the first grade.

$$\text{Average Pay} = \frac{A+C}{2} + \frac{(C-A)}{2} \left[1 - (S+1) \left\{ 0.05 + \frac{1-0.05S}{G-E} \right\} \right]$$

Where A=Minimum pay,
 C=Pay just before promotion to the second grade,
 S=Period of rise from A to C,
 E=Average age at entry in the first grade, and
 G=Average age at the time of promotion to the second grade.

(4) The following formula should be restricted to cases involving an elaborate scale, consisting of two or more sections with efficiency bars at one or more stages:—

$$\text{Average Pay} = \frac{1}{2} (A + W_1B_1 + W_2B_2 + X_1C_1 + X_2C_2)$$

Where A=The initial pay of the scale,

B_1, B_2 =the maximum pay of the different sections of the scale such as the ordinary Scale the scale for passed clerks,

W_1, W_2 =the proportion of the establishment which would normally reach the maxima of B_1, B_2 respectively,

C_1, C_2 =the pay at the different efficiency bars, and

X_1, X_2 =the proportion of the establishment which would normally be detained at C_1, C_2 respectively.

In connection with a proposal for revision of pay of inferior Government servants in an office, a question was raised whether in calculating the average cost any of the formula, and if so, which prescribed in the Audit Instruction above, should be applied. Formula (2) seemed to be the appropriate one but there was some doubt as there was no limit to the age at entry of inferior Government servants and that at retirement also would vary. The Auditor General has decided that formula (2) is the appropriate formula to be applied in the case. As the service of the inferior servants in the office is local the average age at entry should be worked out by taking the ages at entry of all the inferior servants in service at the time and dividing the total by the number of inferior servants in the establishment.

CHAPTER VI

Receipt of Government moneys and its custody and payments of such moneys into the treasuries.

I.—General Rules

General Instructions for Handling Cash.

73. Moneys tendered as dues of the Government or for deposit in the custody of the Government shall not pass through the hands of a departmental officer unnecessarily. Direct payment into the treasury or into the Bank by the person who tenders such money shall be insisted on, and direct payments arranged whenever this is practicable.

74. Save as otherwise expressly provided in these Rules or in any authorised departmental regulations the following rules shall be observed by all Government officers who are required to receive and handle cash:—

- (i) Every officer receiving money on behalf of the Government should maintain a cash book and a register of Money Orders, Cheques, Drafts etc. received in Form G.A. 51.

Note.—Forms of Cash Books prescribed are (i) G A. 48 (General), (ii) G A. 49 (for works expenditure) (iii) G.A. 50 (for offices having large receipts, private funds etc. etc.)

- (ii) All monetary transactions should be entered in the cash book as soon as they occur and attested by the head of the office in token of check.
- (iii) The cash book should be closed regularly and completely checked. The head of the office should verify the totalling of the cash book or have this done by some responsible subordinate other than the writer of the cash book, and initial it as correct.
- (iv) At the end of each month, the head of the office should verify the cash balance in the cash book and record a signed and dated certificate to that effect. The certificate should also be recorded on the monthly cash account, primary abstract or account current, where such account, abstract or account current is required to be submitted to the Accountant

General. Such certificates must be signed by the head of the office who should invariably date the signature.

- (v) When Government moneys in the custody of a Government officer are paid into the treasury or the Bank, the head of the office making such payments should compare the Treasury Officer's or the Bank's receipt on the challan or his pass book with the entry in the cash book before attesting it, and satisfy himself that the amounts have been actually credited into the treasury or the Bank. When such payments are appreciable, he should, as soon as possible after the end of the month obtain from the treasury a consolidated receipt for all remittances made during the month which should be compared with the postings in the cash book.
- (vi) An erasure or over-writing of an entry once made in the cash book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The head of the office should initial every such correction and invariably date his initials.
- (vii) A Government officer who handles Government money should not, except with the special sanction of the Government under Rule 6, be allowed to handle also in his official capacity money which does not belong to the Government. Whereunder any special sanction, a Government officer deals with both Government and non-Government money in his official capacity, the Government money should be kept in a cash box separate from the non-Government money and the transactions relating to the latter should be accounted for in a separate set of books and kept entirely out of the Government account.
- (viii) The employment of peons to fetch or carry money should be discouraged. When it is absolutely necessary to employ a Class IV servant for this purpose, a Government servant of some length of

service and proved trustworthiness should only be selected and, in all cases, when the amount to be handled is large, one or more guards should be sent to accompany the messenger.

Note—The duties imposed by clauses (ii) to (vi) of this rule on the head of the office may be entrusted to a subordinate gazetted officer nominated by the head of the office for the purpose

74A. The following instructions relate to the maintenance of cash books (Form GA 50) by officers permitted to handle private funds with the sanction of Government *vide* Rule 6:—

- (i) Accounts of funds belonging to private persons and local bodies should be kept entirely separate from those of Government funds. For this purpose a separate cash book for private funds should be maintained on exactly the same lines as the main cash book for Government moneys. Private money should be kept in a separate cash box and not mixed up with Government money.
- (ii) All cheques received by post and all money orders should be immediately entered first in a register in Form GA 51 and then in the cash book under the initials of Heads of the office or institution.
- (iii) The Head of the office or institution should keep the cheques in his personal custody and should cash them as soon as disbursement has been arranged. The amounts should be disbursed the same day as the cheques are cashed. If any payee after due notification is absent on the day of disbursement, his money should be sent by money order the same day as the cheque is cashed.
- (iv) Bills of local firms should be paid in the presence of the Head of office or institution. As regards outside firms money orders should be sent the same day as the cheques are cashed under the signatures of the Head of office or institution.
- (v) The Head of the office or institution should as far as possible entrust the work connected with private funds to his accounts clerk who will have furnished a security in respect of Government funds placed in his charge.
- (vi) All amounts received in cash should be entered in the proper cash book immediately on their receipt and the amounts deposited as far as possible on the same day in the Post Office Savings Bank or in any of the Scheduled Banks located at the place.
- (vii) Private moneys taken as deposits or securities and refundable to the private persons should be deposited in the Post Office Savings Bank and the pass-book should be hypothecated in favour of the Head of the office or institution.

- (viii) All officers concerned should supervise the accounts of private money as strictly as those of Government funds as they are personally responsible for their custody and disbursement.

Custody of Cash in Departmental Chests—

General Rules.

75 (1) Save as hereinafter provided, Government money not in the custody of a treasury or the Bank shall be kept in strong treasure chests secured by two locks of different patterns. All the keys of the same lock shall be kept in the same person's custody, and as a general rule, the keys of one lock shall be kept apart from the keys of the other lock and in a different person's custody whenever practicable. The chest shall never be opened unless both the custodians of the keys are present. When there is a police guard, the officer in charge of such guard shall hold the custody of the keys of one of the locks, and he must always be present when the chest is opened and until it is again locked.

(2) Heads of Departments may authorise a departure from the letter of this rule in any individual case in which either the amount of cash handled by the departmental officer, or the extent of insurance provided by any fidelity guarantee policy taken out by the office cashier, or any other special consideration, may be held to justify the adoption of a simpler and less costly arrangement without impairing the safety of Government money.

76. The duplicate keys of departmental treasure chests of the Public Works Department may, at the discretion of the Divisional Officer, be placed under his seal in the custody of the Treasury Officer. In the event of this practice being adopted, a duplicate key register shall be maintained and once a year, in each April, the keys must be sent for, examined and returned under fresh seal to the Treasury Officer, a note being made in the register that they have been found correct.

77 When departmental cash chests are lodged in the treasury for safe custody, the keys of such chests must be kept with the departmental officer concerned who, and not the Treasury Officer, will be responsible for its contents.

Receipt of Coin, Notes, etc.

78. Government dues or other moneys receivable on Government account may ordinarily be realised in legal tender

coin or notes only. The conditions of legal tender and the currency of the various denominations of coin and notes are governed by the instructions embodied in the Treasury Manual.

Cheques tendered in payment of Government Dues.

79. (1) (a) At places where the cash business of the treasury is conducted by the Bank, cheques on local banks may be accepted in payment of Government dues, or in settlement or other transactions with the Government, if the cheques have been crossed by the drawer or the acceptance of uncrossed cheques in that class of transactions has been permitted by the Government. Until, however, a cheque has been cleared the Government cannot admit that payment has been received and consequently final receipt shall not be granted when a cheque is tendered. A receipt for the actual cheque only may be given in the first instance, but if a person making payment in this manner so desires, a formal payment receipt shall be sent to his address after the cheque has been cleared. Collection charges of the Bank, if any, will be recovered by or under instructions of the Bank from the party presenting the cheque.

The preliminary acknowledgment of the receipt of the cheque will be given in the Form (GA 79) below:—

“Received cheque No. _____ for rupees
_____ drawn on _____
on account of _____”

(b) In the event of a cheque being dishonoured by the Bank on presentation, the fact shall be reported at once to the tenderer with a demand for payment in cash, but the Government cannot accept any liability for loss or damage which may possibly occur as a result of delay in intimating that the cheque has been dishonoured.

Note:—When a cheque is dishonoured the accompanying challan will not be returned by the receiving Bank but will be retained and destroyed in due course, only the dishonoured cheque will be returned to the presenter and preliminary acknowledgment of the receipt of the cheque or the paper token received back from him

(c) When Government dues which are payable by certain fixed dates are paid by cheque, the person desiring to make such payment in this manner without risk must take suitable precautions to ensure that his cheque reaches the treasury or the receiving office at the latest on the working day preceding

the date on which the payment is to be made. Cheques received on the last day of payment of Government dues may be refused at the discretion of the officer to whom they are tendered and those received later will not be accepted.

Note.—The term 'Local banks' as used in this rule means banks in the Station in which a Bank treasury is situated.

80 Demand drafts shall not be distinguished from cheques for the purpose of these Rules and, provided that the cheque is honoured on presentation, payment shall be deemed to have been made—

- (i) if the cheque is handed over to the Government's bankers or to a Government officer authorised to receive money on behalf of the Government, on the date on which it is so handed over; or
- (ii) if it is sent by post in pursuance of an instruction to make payment by post, on the date on which the cover containing it is put into the post:

Provided that where a cheque is marked as not payable before a certain date, the payment shall not be deemed to have been made until the date on which it becomes payable.

Note.—The provisions of clause (ii) above apply *mutatis mutandis* to payments made to the Government by Postal Money Order or by any other recognised mode of remitting money by post.

Grant of Receipt to the Payer.

81. (1) A Government officer receiving money on behalf of the Government must give the payer a receipt. The receipt shall be signed by a duly authorised officer who shall satisfy himself at the time of signing the receipt and initialling its counterfoil that the amount has been properly entered in the cash book.

(2) Where money is realised not in cash but by recovery from a payment made on a bill setting forth full particulars of the deduction, a receipt may be granted only if specially desired by the payer, the fact of the recovery having been made by deduction from the bill being clearly recorded on the receipt.

(3) All receipts must be written in figures and in words.

Form and Custody of Receipt Books.

82. Receipt books in machine-numbered Form (GA 55) may be obtained from the Government Press. This standard form shall be used by all Government officers receiving money on behalf of the Government unless any special form of receipt is prescribed by departmental regulations to suit the convenience of any particular department or office.

Note.—Form G.A. 56 has been prescribed for use in the Education Department.

83. The blank receipt books must be kept under lock and key in the personal custody of the officer authorised to sign the receipt on behalf of the Government.

84. Before a receipt book is brought into use, the number of forms contained therein shall be counted and the result recorded in a conspicuous place in the book over the signature of the Government officer in charge of the book. Counterfoil of used receipt books shall be kept in his personal custody.

Issue of Duplicates or Copies of Receipts.

85. No Government officer may issue duplicates or copies of receipts granted for money received on the allegation that the originals have been lost. If any necessity arises for such a document, a certificate may be given that on a specified day a certain sum on a certain account was received from a certain person. This prohibition extends only to the issue of duplicates on the allegation that the original have been lost, and does not apply to cases authorised by these rules or by special orders of the Government in which duplicates have to be prepared and tendered with originals.

Departmental Regulations.

86. Subject as provided in this section, the detailed procedure to be adopted in any particular department of the Government with regard to the realisation of Government dues and granting of receipts for the money realised may be prescribed by departmental regulations.

*II—Procedure for paying money in the Treasuries.**Payment of Money.*

87. Payments of money into the treasury or the Bank may ordinarily be made only in cash; but cheques, bank pay

orders and bank credit challans will also be received for credit in the Consolidated Fund of the State and/or Public Account.

88. Whenever under the provisions of sub-rule (2) of Rule 7 of the Treasury Rules money received on account of the Consolidated Fund of the State and/or Public Account, instead of being paid into a Treasury or the Bank, are utilised to meet departmental payments, the gross receipts and the payments made therefrom shall be entered as receipts and expenditure in any record that may be kept of the payments into and withdrawals from the Treasury, and accounted for to the Accountant General. If the receipts are in excess of payments made, the excess shall be remitted to the treasury or the Bank, as the case may be, and save where it is otherwise provided in these rules, the officer making such remittance shall note on the memorandum or challan the full account of cash actually received by him, and *per contra*, the expenses disbursed therefrom, and not merely the net receipts.

When a departmental officer remits a cheque to the treasury or the Bank in adjustment of departmental receipts temporarily appropriated for departmental payments the particulars of the cheque shall be noted on the challan or remittance note.

89. An officer remitting a cheque to the treasury or to the Bank for transfer credit to the Consolidated Fund of the State or Public Account must endorse the words "Received payment by transfer credit to (a)....." on the document. The officer who endorses a cheque in blank shall be held primarily responsible for the loss if by any chance such a cheque is paid in cash.

(a) The head of account to which the amount of cheque is creditable should be inserted here

90. Cash will not be received by Treasury Officers from officers of the Government for supplies of services postage stamps such supplies being regulated by the procedure laid down in rule 240.

Memorandum or Challan.

91. Subject as otherwise provided in these Rules,⁴ or unless the Government in relation to any particular class of transactions direct otherwise, any person paying money into

a treasury or the Bank on Government account shall present with it a memorandum (or Challan) in Form G. A. 57 showing distinctly the nature of the payment, the person or Government officer on whose account it is made, and all the information necessary for the preparation of the receipt to be given in exchange, for the proper account classification of the credit and, where necessary, for its allocation between Governments and departments concerned. As far as possible, separate challans shall be used for moneys creditable to different heads of accounts.

Note.—Where revenue collected at outlying stations is permitted to be remitted to treasuries by means of money order, no challan will be required, but the amount of the money order may be adjusted by book transfer on a receipt signed by the Postmaster.

92. (a) Except as otherwise provided in these Rules, Challans shall be presented in duplicate.

(b) When money is paid by a private person into a Treasury located in the same place as the departmental officer concerned with the payment, the Challan will, before presentation to the Treasury, be signed by the departmental officer to whose account the money is to be credited.

93. In circumstances other than those specified in clause (b) of Rule 92, and wherever, the person paying money is required to tender to the departmental officer concerned a receipted copy of the Challan in support of the amount having been paid into the Treasury, the Challans will be presented in triplicate, the third copy being intended for being submitted to the departmental officer.

Note.—1. A special form of challan has been prescribed for the payment of Income-tax into treasuries. The portion which is marked "Original" should be sent to the Income-tax Officer concerned.

Note.—2. Special forms of challans have also been prescribed for Agricultural Income-tax and Sales-tax as well as for Examination Fees creditable to the Rajasthan Public Service Commission.

Note.—3. Save where any other arrangement has been authorised by the Government for the supply of challan forms, printed forms of challans, which will be bilingual, will be supplied by the Treasury Officer free of charge.

Note.—4. A special Form of challan in Form RPGT 8, has been prescribed for the payment of Taxes on Passengers and goods under the Rajasthan Passengers and Goods Taxation Rules, 1959.

94. At places where the cash business of the treasury is conducted by the Bank, the challan must be presented to the Treasury Officer who will have it enfaced with an order to the Bank to receive the money and to grant a receipt.

Note.—A record of all challans issued should be kept in Form G.A. 58

CHAPTER VII

Withdrawal of Funds from the Treasury.

I.—Claims for Withdrawal.

Mode of Withdrawal.

95. Save as otherwise specially provided in these Rules, money may not be withdrawn from the Consolidated Fund of the State and/or the Public Account except by presentation of bills. The purposes for which and the conditions under which money may be drawn by cheques are specified in this and subsequent Chapters of these Rules.

Explanation.—A bill is a statement of claims against the Government containing specification of the nature and amount of the claim either in gross or by items, and includes such a statement presented in the form of a simple receipt.

A bill or a cheque becomes a voucher when it is duly receipted and stamped "paid".

Presentation of Claims.

96. Save as hereinafter provided, all bills or cheques in payments of claims against the Government shall be presented at the treasury, or at an authorised office of disbursement duly receipted, and stamped where necessary.

At places where the cash business of the treasury is conducted by the Bank, this rule shall apply subject to the rules governing the working of Bank treasuries.

97. Except as expressly provided in these Rules, or otherwise specially ordered by the Finance Department as the Collector may arrange locally in special cases for particular classes of claims, no bill or cheque may be presented at a sub-treasury without being first submitted to, and the payment directed by, the Treasury Officer:

Provided that where under the provisions of these Rules or under any special order of the Collector, a sub-treasury is

permitted to cash a certain class of bills or cheques without the orders of the Treasury Officer, the payment of such bills or cheques shall not, except under special arrangement and on particular occasions, be made at the district treasury also.

Note.—Payments which have to be made at Sub-treasuries may be arranged by obtaining cash orders or Bank drafts issued by the district treasury in accordance with the provision of the rules in the Treasury Rules.

98. When a person not in the Government employment, claims payment for work done, service rendered, or articles supplied, such claims shall, unless there are express orders of the Government to the contrary, be submitted through the head of the department or other responsible Government Officer under whose immediate order the service was done or the equivalent was given for which payment is demanded.

Note.—Payments to pensioners are governed by special rules prescribed in Treasury Manual.

99. Unless in any case the sanctioning authority directs otherwise, all bills for grants-in-aid, contributions, etc., to local bodies, religious, charitable or educational institutions and other non-Government bodies or persons shall be presented for payment either through some responsible Government official, or after they have been countersigned by him.

Arrear Claims

100. No claims against the Government not preferred within six months of their becoming due can be presented without an authority from the Accountant General.

Notes.—1. This rule does not apply to claims of Rs. 5 or less which are preferred within one year of their becoming due nor does it apply to payments of claims on account of pensions, nor to payments of interest on Government securities or any other class of payments which are governed by special rules or orders of the Government.

2. See also Rules 68 to 72.

Payment through Private Bankers.

101. In every case in which it is deemed necessary to utilise the agency of a bank or of a private banker for disbursement of any claims due by the Government, such claims

shall, unless there are express orders of the Government, to the contrary, be presented in accordance with the procedure prescribed in these Rules for presentation of claims at a Government treasury.

General Instructions regarding the preparation and form of Bills.

102. The following instructions with regard to the preparation and form of bills shall be observed.—

- (i) Printed forms of bills in Hindi or English or bilingual should be adopted as far as possible;
- (ii) All bills must be filled in and signed in ink. The amount of each bill should, as far as whole rupees are concerned, be written in words as well as in figures. The fractions of a rupee may, however, be written in figures after the words stating the number of rupees, but in case of there being no fraction of a rupee, the word "only" should be inserted after the number of whole rupees and care should be taken to leave no space for interpolation as in the following examples: "Rupees twenty-six only", "Rupees twenty-five, -/4/-".
- (iii) All corrections and alterations in the total of a bill should be attested by the dated signatures of the person signing the receipt as many times as such corrections and alterations are made.

Erasures and overwritings in any bill are absolutely forbidden and must be avoided; if any correction be necessary, the incorrect entry should be cancelled neatly in red ink and the correct entry inserted. Each such correction, or any interpolation deemed necessary should be authenticated by the drawing officer setting his dated signatures against each.

- (iv) The full accounts classification must be recorded on each bill by the drawing officer, the classification in the budget being taken as a guide. The classification should also show whether the expenditure is voted or charged (non-voted), and, as far as practicable, its allocation between departments or Governments, where necessary.

- (v) Charges against two or more major heads of account should not be included in one bill, but the Treasury Officer or any other disbursing officer will not take exception to a bill on this ground, unless the items require different action in his office, such as entry in different registers.

This rule does not apply to the allowances of a Government servant drawn with pay, as in such cases the whole of the allowances, even if belonging to two or more major heads of accounts, should be drawn on a single bill if debitable wholly to the State or Central Government.

- (vi) When bills are presented on account of charges incurred under any special orders, the orders sanctioning the charge should be quoted. Copies of sanctions accompanying a bill must be duly certified by a gazetted officer or by a responsible subordinate specially authorised in this behalf by the head of the office.

This rule does not authorise a Treasury Officer or any other disbursing officer to refuse payment of a bill on the ground that the charge has not been sanctioned. The responsibility for incurring unsanctioned charges rests with the drawing officer.

- (vii) Dates of payment should when possible be noted by the payees in their acknowledgments in sub-vouchers, acquittance rolls, etc. If for any reason such as illiteracy or the presentation of receipts in anticipation of payment it is not possible for the dates of payment to be noted by the payees, the dates of actual payment should be noted by disbursing officers on the documents under their initials, either separately for each payment or by groups, as may be found convenient.
- (viii) When the drawing officer requires payment to be made through some other person or agency he must specifically endorse an order or furnish such authorisation as may be necessary to pay to that specified person or agency.

When the Drawing Officer desires to draw money through a messenger, who is an employee of office,

he should invariably record a separate and clear authority in the following manner to receive payment on his behalf on the body of bill.

Pay to.....(Designation).....
whose specimen signautre below is hereby attested.

1. Signature of messenger.

2. Signature of Drawing Officer.

Note.—The above endorsement should not be combined with other endorsements on the bills as for example:—

“Received Payment” or “Received contents” usually recorded by the drawing Officer at the end of the bill. In other words the drawing officers discharge should be quite independent from the authority to receive payments on his behalf

(ix) When the payment is desired wholly or partly by a Bank draft, a formal application for the draft should accompany the bill and the manner in which payment is desired should also be indicated in the drawer's receipt on the bill. See also rule 226.

(x) When it is desired that either the whole or a part of the amount of a bill should be remitted to a person or persons by Postal Money Order, the bill should be accompanied by a properly prepared Money Order form or forms, as the case may be. The amount of the Money Order as well as the amount of commission due thereon should be shown as deductions in the bill. The purpose of the Money Order must be briefly stated on the acknowledgment portion of money Order form in continuation of the entry “Received the sum specified on the reverse on _____”, sufficient space being left below the manuscript entry thus made for the signature or thumb impression of the payee.

Note.—A register of payments by Money Orders should be kept in Form G. A. 103.

(xi) All bills before sending them to the treasury for payment or to the Accountant General for pre-audit should be assigned a number by entering them in a Bill Register to be maintained in the prescribed form (Form G. A. 59).

103. Pies shall be eliminated from amounts payable on a bill, where this is required under the provisions of Rule 433.

*Special Instructions applicable to Particular
Kinds of Claims.*

104. The forms prescribed for the preparation of bills relating to various classes of claims such as pay and allowances of Government servants, contingencies, pensions, etc., and the procedure to be observed in the presentation of such claims, are specified under relevant heads in subsequent Chapters.

Signature and Countersignature on bills.

105. Unless the Government have expressly authorised it in the case of any specified office, no payment may be made on a bill or order signed by a clerk instead of by the head of an office, although in the absence of the latter the clerk may be in the habit of signing letters for him. Nor may any money be paid on a bill or order signed with a stamp. When the signature on a bill is given by a mark or seal or thumb impression, it shall be attested by some known person.

106. The head of an office may authorise any gazetted officer serving under him to sign a bill or order for him, communicating the name and specimen signature of the officer to the disbursing office concerned. This will not, however, relieve the head of the office, in any way, of his responsibility for the accuracy of the bill or for the disposal of the money received in payment.

107. Bills requiring previous countersignature shall not be presented at a disbursing office before such countersignature has been obtained.

108. Bills which under any rule or order require to be pre-audited by the Accountant General before disbursement shall not be presented to the Treasury Officer except through the Accountant General.

Duplicates and Copies of Bills etc.

109. (1) No Government Officer may issue duplicates or copies of bills or other documents for the payment of money which has already been paid, on the allegation that the originals have been lost. If any necessity arises for such a document,

a certificate may be given that on a specified day a certain sum was paid to a certain person. This prohibition extends only to the issue of duplicates on the allegation that the originals have been lost and does not apply to cases if any, in which, by any rule or order, duplicates have to be prepared and tendered with the originals.

(2) In case of a bill passed for payment at a treasury but lost before payment, the Government Officer who drew the original bill shall ascertain from the treasury that payment has not been made on it before he issues a duplicate thereof. The duplicate copy, if issued must bear distinctly on its face the word 'duplicate' written in red ink. The fact that a duplicate bill has been issued shall be immediately communicated to the Treasury Officer with instructions to refuse payment on the original bill if presented.

(3) When any kind of bill is required in duplicate or triplicate, only one copy shall be signed or countersigned in full and the other copy or copies may be only initialled. If the previous audit of the Accountant General is required only the original copy shall be sent to that authority.

Stamps for Receipts.

110. Receipts for all sums exceeding Rs. 20 must be stamped unless they are exempt from stamp duty in accordance with the provisions of Stamp Act as applicable to Rajasthan. (See Annexure A to this Chapter).

Note.—In determining whether the receipt obtained in respect of an amount drawn on a bill preferred against Government should be stamped or not, the gross amount of the bill and not the net amount payable should be taken into account, unless the receipt is exempted under the exceptions referred to above.

Cheques.

111. Save as expressly provided in these Rules, no person is authorised to draw on a treasury by means of cheques without special order of the Government and before he has been placed in account with that treasury by the Accountant General.

112. (1) Subject as hereinafter provided in this rule, cheques shall be drawn on forms in cheque books supplied by the district treasury to the disbursing officer concerned.

Cheque books required for use on the Bank shall also be obtained from the treasury and not from the Bank.

(2) Drawing Officers of the Union Government e.g. those of the Defence, Railway and Posts and Telegraphs Departments shall obtain their supplies of cheque books under their departmental arrangements.

113. The Treasury Officers shall supply a cheque book only on receipt of the printed requisition form which is inserted in each book towards the end and never more than one cheque book on a single requisition. The requisition must be signed by the officer authorised to draw on the treasury.

114. A separate cheque book shall be used for each Bank or sub-treasury except by offices using cheque perforating machines. Cheque from books obtained for use on a particular Bank/sub-treasury shall not be drawn on other Bank/sub-treasuries.

"Note.—The number of each cheque book issued from time to time and the number of cheques it contains together with full particulars of the drawing officer shall also be intimated by the Treasury Officer simultaneously to the Bank/sub-treasury concerned."

115. The drawing officer shall notify to the Bank/ Sub-treasury upon which he draws the number of each cheque book which from time to time he brings into use and the number of cheques it contains. In the case of sub-treasuries, the advice shall ordinarily be sent through the district treasury; but in cases of emergency, it may be sent direct to the Sub-treasury Officer, a copy being forwarded simultaneously to the Treasury Officer.

The special procedure set out above may be extended *mutatis mutandis* to cheques of any other drawing office in which the use of cheque-perforating machine may be introduced.

"Note.—The Bank/sub-treasury shall compare the number of cheque book and the number of cheques it contains intimated by the drawing officer with the particulars intimated by Treasury Officers under rule 114."

116. Cheque books shall on receipt be carefully examined by the drawing officer who should count the number of forms contained in each and record a certificate of count on the fly-leaf.

117. Before a cheque book is brought into use, all the cheque forms in it shall be marked by a distinguishing letter. Cheques drawn by a drawing officer, on a particular treasury shall be distinguished by a different letter from those drawn by his subordinate officers against his drawing account on that treasury and also from those drawn by himself on any other treasury or sub-treasury.

118. Each cheque book must be kept under lock and key in the personal custody of the drawing officer who, when relieved, shall take a receipt for the exact number of cheques made over to the relieving officer.

119. The loss of a cheque book or a bank cheque form shall be notified promptly to the Bank/Sub-treasury with whom the disbursing officer concerned has a drawing account.

120. All cheques shall have written across them in words at right angles to the type a sum a little in excess of that for which they are granted; thus "under rupees thirty only" will mean that the cheque is for a sum not less than Rs. 20, but less than Rs. 30; and similarly "under rupees eight hundred only" will mean that it is for less than Rs. 800 but not less than Rs. 700. The amount shall be written in the manner prescribed for bills in clause (ii) of Rule 102 and no abbreviations such as "eleven hundred" for "one thousand one hundred" is permissible.

Note.—In drawing or cashing a cheque it should be remembered that a common form of fraud consists in altering the word "one" into "four" by prefixing an "f" and changing the 'e' into an 'r' the figures being easily altered to correspond. The word 'twenty' written carelessly has also sometimes been changed into 'seventy'. The drawer of a cheque in which these words occur should, therefore, so write them as to make the fraud impossible, and the Treasury Officer should examine the words and corresponding figures with special care.

121. (1) Cheques drawn in favour of Government officers and departments in settlement of Government dues shall always be crossed "A/c payee only—not negotiable".

(2) In the absence of a specified request to the contrary from the payee, cheques drawn in favour of corporate bodies, firms or private person shall also be crossed. Subject to any instructions received from the payee, a cheque shall be crossed "_____ & Co.", with the addition of the words "Not negotiable" between the crossing. Where

the payee is believed to have a banking account, further precautions shall be adopted where possible by crossing the cheque specially (instead of by the General crossing "_____ & Co.") by quoting the name of the bank through which the payee will receive payment and by adding the words "A/c payee only—not negotiable".

This rule shall apply to all cases where use of crossed cheques is prescribed.

Note.—The procedure prescribed in this rule applies *mutatis mutandis* to Indian Postal Order used for remittance of money on Government account.

Exception.—Cheques preferable at a treasury for payment are non-negotiable instruments and should not therefore be crossed.

122. (1) Every cheque in favour of a Government officer must be made payable to order only; but when the payee is not in Government service, the drawer may, at his request make the cheque payable to bearer. The Treasury Officers will, therefore, cash cheques payable to "A.B. or bearers" except when A.B. is a Government officer. If a cheque payable to a person not in Government service "or bearer" or payable to such person or to such person "or order" is presented, the Treasury Officer may decline to pay it, if he is unable to satisfy himself of the identity of the person claiming payment, or, in the case of a cheque payable to order, of the regularity of the endorsement, if any, by which such person has become the holder of the cheque.

(2) Ordinarily a cheque payable to order shall not be cashed by the Treasury Officer unless it is receipted by the payee himself or other person in whose favour it is regularly endorsed for payment. In special cases, when the head of an office is unable himself to receipt cheques payable to his order, owing to his being absent on tour or for other causes, and when he considers that strict compliance with the ordinary rule will cause inconvenience, he may specially authorise in writing a subordinate gazetted officer to endorse for him cheques drawn in his favour by his official designation.

tes.—1. Endorsements by duly constituted and authorised attorneys of cheques payable to the order of their principals will be acted upon by the Treasury Officer. It is, however, necessary that such powers for attorneys should be registered at the treasury.

- 2 In cases in which a cheque is presented not for cash payment but for transfer credit in the treasury accounts, the officer remitting, a cheque must endorse the words—

“Received payment by transfer credit to*— ————

*The head of account to which the amount of cheque is creditable should be inserted here on the document

123. No advice of the issue of any cheque need be sent to the treasury.

124. As a general rule, cheques shall not be issued for sums less than Rs. 10 unless this is permissible under the provisions of any law or rule having the force of law.

125. All corrections and alterations in a cheque shall be attested by the drawing officer by his full signature.

126. Cheques shall be payable at any time within three months after the month of issue; thus a cheque bearing date any time in January is payable at any time up to 30th April.

If the currency of a cheque should expire owing to its not being presented at the treasury within the period specified above, it may be received back by the drawer who should then destroy it and issue a new cheque in lieu of it.

127. A Government officer authorised to draw cheques on sub-treasuries shall give notice to the Treasury Officer from time to time of the probable amount of his drawings on each sub-treasury in order that funds may be provided as far as possible.

Where sub-treasuries are in charge of persons not acquainted with English, bilingual cheques shall be used, and if these cheques are not used, the paying officer is responsible for calling attention to this rule.

128. When it is necessary to cancel a cheque, the cancellation must be recorded on the counterfoil, and the cheques, if in the drawer's possession, shall be destroyed. If the cheque is not in the drawer's possession, he must promptly address the Treasury Officer to stop payment of the cheque, and on ascertaining that the payment has been stopped, shall make the necessary entry in his accounts.

129. (1) If a drawing officer be informed that a cheque drawn by him has been lost, he shall address the Treasury Officer

drawn on forwarding for signature a certificate in the following form:—

“Certified that cheque No. _____ dated _____
for Rs. _____ reported by (the drawing
officer) to have been drawn by him on this treasury
in favour of _____ has not been paid,
and will not be paid if presented hereafter.”

(2) If, after search through the lists of cheques paid, the Treasury Officer finds that the cheque has not been cashed, he will sign and return the certificate ‘taking care to note the stoppage of the cheque’, a board showing the particulars of stopped cheques being hung up before the clerk concerned. If the original cheque be presented afterwards, the Treasury Officer shall refuse payment and return the cheque to the person presenting it after writing across it “Payment stopped”.

(3) The drawing officer, on receipt of the certificate duly signed by the Treasury Officer, shall enter in his account the original cheque as cancelled, and may issue another.

130. If a cheque is issued by the Government in payment of any sum due by the Government and that cheque is honoured on presentation to the Government’s bankers, payment shall be deemed to be made:—

- (i) if the cheque is handed over to the payee or his authorised messenger, on the date it is so handed over, or
- (ii) if it is posted to the payee in pursuance of a request for payment by post, on the date on which the cover containing it is put into the post.

Notes.—1 The provisions of clause (u) above apply *mutatis mutandis* to payments made by the Government by Postal Money Order or by any other recognised mode of remitting money by post.

- 2 Cheques marked as not payable before a particular date should not be charged to the accounts until the date on which they become payable

*Letters of Credit, Assignments and other
Orders for Payment.*

131. (1) Where under the provisions of these Rules or under any special order of the Government, a letter of credit

or assignment is issued in favour of a drawing officer, such letter of credit or assignment shall specify the maximum amount up to which the officer credited shall have authority to draw on the particular treasury on which the letter of credit or the assignment, as the case may be, has been issued

(2) A drawing officer in whose favour a letter of credit or assignment has been issued is not permitted to draw the whole amount and place it in a separate drawing account at the treasury or the Bank or in a private account.

132. (1) At places where the cash business of the treasury is conducted by the Bank, any letter of credit or assignments issued on the treasury shall also be communicated to the Bank. If the drawing officer in whose favour a letter of credit or assignment has been issued requires funds both at the headquarters and at a sub-treasury, the treasury officer shall provide the funds at the sub-treasury, advising the Bank of the amount to be placed at the credit of the drawing officer at the headquarters.

(2) Letters of Credit issued in favour of post-offices shall lapse at the close of the month for which they are issued. In all other cases, a Letter of Credit or Assignment shall lapse at the close of the financial year in which it is issued and a cheque drawn before, but paid after the end of the year, shall be taken against the letter of credit or the assignment of the year in which it was drawn. If this causes over-drawal of the credit, the excess shall be treated as an over-drawal and the attention of the authorities concerned shall be drawn to the irregularity.

133. Subject as hereinafter provided, and in the absence of any distinct rule or order to the contrary, an order or authority issued by an Accountant General, whether in the form of letter, telegram, encasement on bill or otherwise, for payments to be made at a place outside the limits of his own jurisdiction, may not be communicated to the Treasury Officer or the disbursing office concerned except through the Accountant General within whose jurisdiction the treasury or the disbursing office is situated.

Endorsement on Cheques, Bills, etc.

134. All cheques, bills, etc., preferable at a treasury for payment, being non-negotiable instruments can be endorsed only once in favour of the specific party to whom the money is to be paid.

Provided that—

- (1) When the endorsement is made on a cheque or a bill in favour of a banker, a second endorsement can be made by the banker in favour of a messenger for collection only, and
- (2) In the case of a contingent bill which has been endorsed in favour of a firm of suppliers, the firm can re-endorse it to its hanker or to a messenger for collection only, and the banker can in turn endorse it to a messenger for collection only. Thus, in all, three endorsements are permissible in such cases, provided that of the three one is to the payee's hanker and one is to a messenger for collection only.

Note.—Cheques drawn directly on the Bank without the intervention of the Treasury Officer are negotiable instruments and are not subject to the provisions of this rule.

Specimen Signatures and other Safeguards.

135. Every Government officer who is authorised to draw cheques or sign or countersign bills payable at a treasury shall send a specimen of his signature to the Treasury Officer through some superior or other officer whose specimen signature is already with the treasury. When such an officer makes over charge of his office to another, he shall likewise send a specimen of the signature of the relieving officer to the Treasury Officer concerned.

Specimen signatures, when forwarded on a sheet of paper other than the forwarding letter itself, must be duly attested by the officer signing the forwarding letter.

The procedure prescribed in this rule shall be observed *mutatis mutandis* by all Government officers who are authorised to draw upon the Bank or any other office of disbursement.

136. The Accountant General will supply all Treasury Officers and other disbursing Officers within his audit circle to whom he may issue authority for payment direct, with an attested copy of the specimen signature of all gazetted officers serving under him who are authorised to draw cheques or sign payment orders on bills or to issue letters of authority for payment to be made by such Treasury Officers or disbursing

Officers. Attested copies of specimen signature of such gazetted officers serving under him as are authorised to draw cheques or sign payment orders upon the Bank will also be supplied by the Accountant General to the Bank.

When any change of office occurs among the gazetted officers aforesaid the fact will be intimated and attested copies of the specimen signature of the relieving officers supplied to the Treasury Officers and disbursing officers as well as to the Bank by the Accountant General.

136A. Rules for the guidance of the Treasury Officers who have to deal with the claims presented to them for disbursement are given in Appendix XIV.

II.—Responsibility for Moneys Withdrawn.

Voucher for Payment.

137. Subject as hereinafter provided in this rule, a Government officer entrusted with the payment of money shall obtain for every payment he makes, including repayment of sums previously lodged with the Government, a voucher setting forth full and clear particulars of the claim and all information necessary for its proper classification and identification in the accounts. Every voucher must bear, or have attached to it, an acknowledgment of the payment signed by the person by whom, or in whose behalf, the claim is put forward. The acknowledgment shall be taken at the time of payment.

138. In all cases in which it is not possible or expedient to support a payment by a voucher or by the payee's receipt, a certificate of payment prepared in manuscript, signed by the disbursing officer and countersigned, if necessary, by his superior officer, together with a memorandum explaining the circumstances, should invariably be placed on record and submitted to the Accountant General, where necessary. Full particulars of the claims should invariably be set forth; and where this necessitates the use of a regular bill form, the certificate itself may be recorded thereon.

Notes—1. In the case of articles received by value-payable post, the value-payable cover, together with the invoice or bill showing the details of the items paid for, may be accepted as a voucher. The disbursing officer should endorse a note on the cover to the effect

that the payment was made through the Post Office and this also covers charges for the money order commission.

- 2 A certified copy (marked 'duplicate') of a receipted voucher may be retained by the disbursing officer, should this be necessary to complete the record of his office, but the payee should not be required to sign such a copy or give a duplicate acknowledgment of the payment.

139. The provisions of Rules 102 and 110 regarding the preparation of bills and giving of stamped receipts shall be carefully observed in regard to claims presented at a departmental office of disbursement.

Note.—Cash memorandum which do not contain an acknowledgment of receipt of money from persons named therein are not receipts within the meaning of section 2 (23) of the Indian Stamp Act (11 of 1899). Further, the mere writing of the purchaser's name and address on a cash memorandum for delivery purposes does not transform it into an acknowledgment to the purchaser that the money has been paid. Cash memoranda will not, therefore, be regarded as sub-vouchers in Audit unless they contain an acknowledgment of the receipt of money from the person named therein with stamps affixed when the amount exceeds Rs. 20.

140. Every voucher must bear a pay order signed or initialled by the responsible disbursing officer, specifying the amount payable both in words and figures. All pay orders must be signed by hand and in ink.

141. All paid vouchers must be stamped 'paid' or so cancelled that they cannot be used a second time. Stamps affixed to vouchers must also be cancelled so that they may not be used again.

142. Vouchers and acquittances which are not required to be submitted to the Accountant General shall be filed and retained carefully in the office concerned as important documents till they are destroyed under the orders of competent authority.

143. All sub-vouchers to bills must be cancelled in such a manner that they cannot be subsequently used for presenting fraudulent claims or other fraudulent purposes.

144. The provisions of Rule 220 with regard to cancellation and destruction of sub-vouchers relating to contingent expenditure shall apply generally to sub-vouchers in respect of other classes of payments, unless they are governed by

special departmental regulations and orders of the Government to the contrary.

Overcharges.

145. Subject to such special orders as the Government may issue in any individual case, the responsibility for the overcharge shall rest primarily with the drawer of a bill, and it is only in the event of culpable negligence on the part of the controlling officer or of the Treasury Officer that the question of recovery from either of them may be considered.

Audit Objections and Recoveries

146. Every Government servant must attend promptly to all objections and orders communicated to him by the Accountant General.

147. When the Accountant General disallows a payment as unauthorised, the disbursing officer is bound not only to recover the amount disallowed without listening to and objection or protest but to refuse to pay it in future till the Accountant General authorises the payment to be resumed, that no warning slip has been received by the Government servant against whom the retrenchment has been ordered or that being received, it has been answered, are facts with which the disbursing officer shall have no concern.

Notes.—1. If Government servant from whom a recovery is ordered is transferred to the jurisdiction of another disbursing officer, the order of recovery should be passed on to that disbursing officer without delay.

2. A disbursing officer must not, when a retrenchment is ordered, enter into any correspondence with either the Accountant General or the Government servant concerned; it is his duty simply and promptly to carry out the orders he has received, and to leave the person aggrieved to refer the case to the proper authority.

3. Representations and protests against retrenchments ordered by the Accountant General may not ordinarily be considered by the administrative authorities if submitted later than three months from after the date of receipt of the intimation by the aggrieved Government servant. This provision does not remove from the disbursing officer the duty of enforcing immediately the recovery of a retrenchment order under this rule.

148. Recoveries may not ordinarily be made at a rate exceeding one-third of pay unless the Government servant

affected has, in receiving or drawing the excess, acted contrary to orders or without due justification.

149. A register (Form G.A. 60) shall be maintained at the treasury and every other disbursing office for recording all retrenchments ordered by the Accountant General. Separate columns shall be provided to show the name and office of the person from whom the recovery is to be effected the nature and amount of the over-payment and the method by which the over-payment has been adjusted.

ANNEXURE 'A' TO CHAPTER VII

(See Rule 110).

1. Receipt given by or on behalf of a depositor in a Post Office Savings Bank for a sum of money withdrawn from any such Bank.
2. Receipt endorsed by the payee on a Postal Money Order or given by the payee to the Post Office for a sum paid to him in adjustment of a short or wrong payment of such an Order.
3. Receipt endorsed by the holder of a Post Office Cash Certificate at the time of its discharge.
4. Receipt issued by a Railway Company or Administration for the fare for the conveyance of passengers or goods, or both, or animals, or for any charges incidental to the conveyance thereof or given to such Company or Administration for the refund of an overcharge made in respect of such fare or charges.
5. Receipt given by a Railway Company or Administration for money received by it from another Railway Company or Administration on account of its share of fares or freight for the conveyance in through traffic of passengers or goods or both or of animals.
6. Receipts given for pension or allowances paid by the Central Government to an heir of a deceased non-commissioned or petty officer, soldier, sailor or airman of the Indian Military, naval or air forces.
7. Receipt given for payment of interest on Government of India Promissory Notes.
8. Receipt given by a gangman on a famine relief work in respect of sums exceeding Rs. 20 paid to him on account of the wages of relief workers.
9. Receipt given by a person, for advances exceeding Rs. 20 received by him from the State Government.

(iii) Each Member shall select a treasury convenient to him for encashment of his salary bill and communicate the name of the treasury to the Secretary who will intimate the same to the Accountant General for issue of pay slip to the Treasury Officer concerned.

The travelling and daily allowances of all the Members of the Legislative Assembly throughout the year whether the Assembly is in session or not will be paid at the Jaipur Treasury.

(iv) Changes due to resignation, death and the election of new Members shall be communicated by the Secretary to the Accountant General as soon as the event occurs.

(v) When a Member wishes to change the treasury of payment, he should obtain a last pay certificate from the old treasury, get it countersigned by the Accountant General and attach it to his salary bill payable at the new treasury.

(vi) Members will be *de facto* drawing officers of their bills although the bills will be countersigned by the Secretary of the Assembly. Each Member should send a copy of his specimen signatures, duly attested, to the Treasury Officer of the district at which his bills are required to be paid.

(vii) The Secretary also shall, as controlling officer, send a copy of his specimen signatures to all the Treasury Officers in Rajasthan so that the signatures of both the drawing officer and the controlling officer may be verified before the payment is made.

(viii) The Secretary shall record all bills passed in the following registers; separate pages being allotted to each Member:—

(1) Check Register of M.L.As. Salary Bills in Form G.A. 72 A.

(2) T. A. Register of M.L.As. in Form G.A. 72 B.

To keep watch over the progress of expenditure on travelling and daily allowances against the sanctioned grant, a

manuscript register may be maintained with columns as follows and the sanctioned grant being recorded on the top:—

- (a) S. No.
- (b) Bill No. and date.
- (c) Name of Member.
- (d) Amount of each bill.
- (e) Progressive total.
- (f) Remarks.

149B. *Assembly Secretariat (a) Speaker.*—The Speaker of the Rajasthan Legislative Assembly shall exercise the powers of an administrative department of the Government in respect of matters relating to Assembly Secretariat. In matters which require the concurrence, sanction of the Appointments Department, the Finance Department, the Cabinet or the Governor, such concurrence, sanction etc. is obtained in the usual manner through the Law Department.

(b) *Secretary as Head of Department.*—Subject to the authority of the Speaker and the provisions contained in these rules, the Secretary shall exercise all powers of the Head of a Department in regard to all financial matters concerning the Assembly Secretariat.

149C. *General.*—In respect of the Cash and Stores transactions and the maintenance of their accounts and the connected records and allied matters, the instructions, which should ordinarily be followed, are those contained in the relevant Chapter of these rules.

Note.—Each member shall produce a clear no dues certificate from the Secretary Legislative Assembly at the time of preferring his last claim of pay and allowances.

149D. *Allowances payable to relatives and servants etc. of the Ex-Rulers.*—Payments of these allowances are ordinarily made through P.P.O. except in case of (1) inmates of Zanani Deorhi, Jaipur and (2) certain Rajmats, who are not willing to draw their allowances on P.P.O.

Allowances to inmates of Zanani Deorhi, Jaipur shall be drawn and disbursed by the Governor's Office.

In the case of Rajmatas, the Secretary to the Governor has been declared as Officer-in-charge who will draw the monthly bill for each Rajmata and send it to the Private Secretary to the Ruler, who will enclose a life certificate to the bill and present it to the Treasury for payment. Form G.A. 59 shall be used for drawing these allowances and such records of these disbursements as required by the special rules on this subject shall be maintained.

General instructions regarding the upkeep of accounts and their reconciliation with the Accountant General's books shall also be followed.

CHAPTER VIII

Personal Claims of Government Servants—General Rules

I. Due Date.

150. Bills for monthly pay and fixed allowances of Government servants may be signed and presented for payment three days before the last working day of the month by the labour of which such pay and allowances are earned, and shall be due for payment the first working day of the following month.

151. In the following cases separate bills may be presented for pay and allowances due for part of a month, and these bills may be paid before the end of the month:—

- (a) When a Government servant proceeds out of India on deputation or on leave or on vacation;

Note.—If a Government servant is permitted to draw his leave salary in India, he will not be paid up to the date of his relief, but will be allowed to draw his pay and allowances for the broken period of the month at the commencement of the next month along with the leave salary for the rest of the month.

- (b) when a Government servant is transferred to another audit circle, or within the same audit circle;

- (i) to or from the Public Works or Forest Department;

- (ii) from one Public Works Division to another; or

- (c) When a Government servant finally quits the service of the Government or is transferred to another State on deputation.

152. (1) If the first three days of a month are public holidays on which pay and allowances are not disbursed at the treasury, disbursement may be made, at the discretion of Heads of Department, on the last working day before the holidays of monthly pay bills other than those of gazetted Government servants.

(2) The Government may in special cases relax any of the conditions specified in this rule.

Forms and preparation of Bills.

153. The forms on which claims for pay, allowances, etc., are to be preferred and the detailed procedure to be observed in the preparation and presentation of such claims shall be regulated by the provisions contained in the case of gazetted Government servants in Chapter IX, and in the case of non-gazetted Government servants in Chapter X.

*DEDUCTION FROM BILLS**Funds Deduction.*

154. The duty of noting the proper deductions to be made from pay bills on account of Provident, State Insurance and other Funds shall devolve on the drawer of the bill, but no discretion is allowed in carrying out any order received from the Accountant General to make any particular deduction.

Note—Particulars of the deductions should be given in the respective schedules in either of the forms viz. G A. 77, 78, 79, 80 or/and 81 to be appended to pay bills.

Deductions of Taxes on Income.

155. Deductions from pay bills on account of income-tax (and super-tax) shall be made strictly in accordance with the relevant provisions of the Income-tax Act, as modified from time to time. (See Appendix XV).

Notes.—1. Schedule in Form G A. 82 should be appended to the pay bills.

2. A statement of Income Tax deductions should be enclosed with the pay bill for February.

House Rent Deductions.

156. (1) When demands for rent of public buildings, recoverable from Government servants, are received from the Public Works Divisional Officer or any other authority in charge of such buildings, the Government servants who draw their own pay bills, and heads of offices in the case of non-gazetted Government servants, shall make the necessary deductions as specified in the demands from the next bill in which pay is drawn. After the recovery has been made, one copy of the demand statement which will be rendered in duplicate shall be returned to the authority from which it was

received after noting the amounts recovered, the other copy being attached to the bill from which the recovery has been made. In noting the deductions in the bills, the head of account to be credited and other particulars as given in the demand statement must be shown.

(2) If the rent recoverable from a Government servant is limited to a certain percentage of the emoluments of the Government servant the particulars of such emoluments shall be noted in the remarks column of the demand statement before its return. Where, after the return of the demand statement, the emoluments of a Government servant are changed retrospectively such changes shall either be shown in the next demand statement or intimated to the authority concerned by a special letter.

(3) Notwithstanding anything contained in this rule the recovery of rents from Government servants of the Central Government in respect of public buildings belonging to Rajasthan may be made in accordance with such procedure as may be prescribed by the Government.

(4) The provisions of this rule apply also to other charges, e.g. additional rent recoverable for furniture, electric, water, heating and sanitary installations, charges for cost of water, electric energy, etc., which may under the orders of competent authority, be recovered in the same way as, and together with, rents of buildings proper.

Notes.—1. Details of deductions should be given in forms G.A. 86 and 88.

2. In cases of other Government dues like rents of evacuee properties, motor garage department dues etc, the departments concerned should normally effect the recoveries of the dues in cash from the Government servants. If, however, the amounts fall in arrears and the Government servants do not pay the dues regularly, a special request may be made to the Accountant General to effect the recoveries at source. The Accountant General will then issue necessary instructions to the Treasury Officers to deduct the amounts from the Pay bills of the Government servants concerned.

RECOVERIES ORDERED BY THE ACCOUNTANT GENERAL.

Loans and Advances.

156A. The recoveries of loans and advances to Government servants made in accordance with rules 377-412 of these rules should be detailed in Schedule in Form G.A. 87.

157. Deductions on account of sums disallowed from pay bills shall be made strictly in accordance with the instructions issued by the Accountant General. The recovery of a sum disallowed from a pay bill may be made from the next pay bill, and of a sum disallowed from travelling allowance bill, from next payment of travelling allowances; but sums disallowed from a travelling allowance bill must be recovered in cash or from the pay bill when the Government servant concerned does not within a month, present any other travelling allowance bill from which they can be recovered.

Note.—Recoveries should be watched through the register in form G.A. 60 and those made from pay bills detailed in Schedule in Form G.A. 88.

Attachment of Pay and Allowances, etc., for Debt.

158. When the pay of a Government servant is attached by any order of a Court of law, it is the duty of the officer receiving the attachment order to see that the proper deduction is made in satisfaction of such order from the pay of the Government servant concerned.

Note.—1. The extent to which the emoluments of a Government servant are exempt from attachment for debt is laid down in sub-section (1) of section 60 of the Code of Civil Procedure, 1908. The following is an extract of the relevant provisions of the section as at present in force:—

“60 (1) The following property is liable to attachment..... in execution of a decree.....:

Provided that the following particulars shall not be liable to such attachment.....namely:—

- (i) salary to the extent of the first hundred rupees and one-half the remainder:

Provided that, where the whole or any part of the portion of such salary liable to attachment has been under attachment, whether continuously or intermittently for a total period of twenty-four months such portion shall be exempt from attachment until the expiry of a further period of twelve months and, where such attachment has been made in execution of one and the same decree, shall be finally exempt from attachment... ..in execution of that decree.”

Explanation 1.—Any allowance forming part of the emoluments of any public officer.....which the appropriate Government may by notification in the Official Gazette declare to be exempt from attachment and any subsistence grant or allowance made to any such officer.....while under suspension;

Explanation 2.—In clauses.....and (i), 'Salary' means the total monthly emoluments, excluding any allowance declared exempt from attachment under the provisions of clause (1), derived by a person from his employment whether on duty or on leave.

Explanation 3.—In clause (1), "appropriate Government" means—

- (i) as respects any person in the service of the Central Governmentin the Central Government.
- (ii) as respect any other servant....., the "State Government".

Note.—2. The following allowances payable to any public officer in the service of the Rajasthan Government have been declared to be exempt from attachment by order of a court:—

- (i) All Kinds of travelling allowances.
- (ii) All kinds of conveyance allowances.
- (iii) All allowances granted for meeting the cost of—
 - (a) uniforms, and (b) rations.
- (iv) Allowances granted as compensation for higher cost of living in localities considered by the Government to be expensive localities, including hill stations.
- (v) All house-rent allowances.
- (vi) All allowances granted to provide relief against the increased cost of living.

Note.—3. Recoveries made should be watched through the register of special recoveries in Form G.A. 61. Recoveries made should be detailed in schedule in Form G.A. 88.

159. In accordance with the above provision, the maximum amount attachable by a Civil Court is to be calculated thus:—

If the total gross emoluments earned by the Government servant are represented by X, and the allowances declared to be exempt from attachment (*vide* note 2 to Rule 158) and, if the Government servant is under suspension, any subsistence grant or allowance made to him, are represented by Y, the net amount attachable, if any, is $\frac{X-Y}{2}$ -50

160. Any deductions which may have to be made on account of subscriptions to provident funds recognised by Government, taxes on income payable by the Government servant and debts due to Government should be made from the non-attachable portion of the Government servant's salary.

161. Without prejudice to the appropriate provisions of the law as contained in Rule 48 of Order XXI in the First Schedule to the Civil Procedure Code, 1908, as amended by the Civil Procedure Code (Amendment) Act, 1939 (Act XXVI of 1939), the procedure to be followed by disbursing and drawing officers in making recoveries from pay of Government servants of amounts in compliance with attachment orders issued by Courts, shall be regulated in accordance with the following rules:—

- (1) Subject as hereinafter provided in this rule, the gross amount of pay and allowances shall be drawn on a pay bill, but only the net amount after deducting the amount recoverable under the attachment order, shall be disbursed to the Government servant concerned. The authority whose duty it is to make the deductions is responsible for remitting the amounts without undue delay to the Court concerned.
- (2) In the case of an attachment order issued by a Court in India against a Government servant on leave out of India, whose leave salary is disbursed in the United Kingdom, the appropriate authority in India, namely, the Accountant General in the case of gazetted Government servants, and the departmental drawing officer acting as or on behalf of the Accountant General in the case of others, will be responsible for drawing the amounts recoverable monthly in compliance with the attachment order and remitting them to the Court concerned, unless timely intimation is received by him of the death of the Government servant or of any other event necessitating the discontinuance of such payments. The transactions will not, however, be carried through before the 10th of the month following that to which the portion of the leave salary for the time being withheld relates. The recovery of Indian income-tax (and super-tax) will be made wholly from the portion of the leave salary disbursed in the United Kingdom.

Note.—The provisions of this sub-rule apply *mutatis mutandis* to other cases in which the salary or allowances of a Government servant subject to an attachment order issued by a Court in India are to be disbursed outside the local limits to which the Code of Civil Procedure, 1908, for the time being extends.

- (3) In cases in which a judgment debtor does not sign the acquittance roll and intentionally allows his pay to remain undisbursed, or the judgment debtor, being a gazetted Government servant, or not being a gazetted Government servant but being permitted to draw his pay on a separate pay bill, refrains from preparing his pay bill and drawing his pay regularly in order to evade payment on account of an attachment order issued by a Court of Law, the head of the office or, in the case of a gazetted Government servant or of a Government servant treated in this respect like a gazetted Government servant, the administrative officer of the department concerned may draw the pay of the judgment debtor in satisfaction of the attachment order, subject to the prescribed restrictions, and remit the amount to the Court concerned
- (4) The amounts drawn under sub-rules (2) and (3) above shall be treated in the accounts in the same way as leave salary or pay drawn by the Government servant concerned, the particulars of the attachment order being cited in the pay bill or the acquittance roll, as the case may be, as an authority for the charge, and the Court's receipt for the amounts shall be filed with the attachment register or such other suitable record as may be kept by the drawing officer.

The cost, if any, of remittance to a Court of money realised under its attachment order shall be deducted from the amount realised and the net amount remitted to the Court.

First Payment of Pay, Allowances, etc.

162. When a Government servant presents his pay bill for the first time, or when the name of a Government servant appears for the first time in an establishment bill, the bill shall be supported by a last pay certificate in the form (GA 62) prescribed by the Comptroller and Auditor General (Appendix XI) or if he did not previously hold any post under the Government, or is re-employed after resignation or forfeiture of past service, a health certificate must accompany the bill in conformity with, and if so required by, any rule or order governing the conditions of the service to which he belongs.

If a pensioner is re-employed, the fact shall be stated in the bill.

Note 1.—The payments of pay, leave salary, etc., of gazetted Government servants are further subject to the provisions of rule 22 of Treasury Rules and to the condition that no withdrawal shall be permitted until the Accountant General has intimated to the treasury officer the rate at which payment shall be made.

Note 2.—See also Rule 184.

163. In all cases of transfers the responsibility for obtaining his own copy of the last pay certificate from his last disbursing officer shall rest with the Government servant concerned.

Payment on quitting the Service.

164. The last payment of pay or allowances shall not be made to, or in respect of, a Government servant whose pay is drawn on gazetted Government servants' bill form, finally quitting the service of the Government by retirement, resignation, dismissal, death or otherwise, or placed under suspension, until the disbursing officer has satisfied himself, by reference both to the Accountant General and his own records, that there are no demands outstanding against him. In cases of other Government servants, payment may be made without reference to the Accountant General on the responsibility of the head of the office concerned.

Note.—1. For no demand certificate Form G. A. 89 is prescribed. The instructions laid down thereon should be strictly followed.

Note.—2. To secure expeditions payment of their last claim gazetted officers may themselves obtain 'No dues' certificates from the Offices of the Accountant General, Rajasthan, Controlling Officer, P.W.D. (Buildings and Roads), Water Works Department and Motor Garages and attach the same to the last bill.

Death of Payee.

165. Pay and allowances can be drawn for the day of the man's death; the hour at which death takes place has no effect on the claim.

Note.—"Day" for the purpose of this rule means a calendar day beginning and ending at midnight.

166. (1) Pay and other allowances claimed on behalf of a deceased Government servant may be paid without the production of the usual legal authority:—

- (i) to the extent of Rs. 500 under orders of the Collector or other officer responsible for the payment after such enquiry into the rights and title of the claimants as may be deemed sufficient;
- (ii) for the excess over Rs. 500 under the orders of the Commissioners on execution of an indemnity bond with such sureties as he may require, if he is satisfied of the right and title of the claimant and considers that undue delay and hardship would be caused by insisting on the production of letters of administration.

(2) In any case of doubt payments shall be made only to the person producing the legal authority.

Note.—The Form of Indemnity Bond mentioned in this rule is the standard form G.A. 63. The sureties accepted for joining in such bond must be of proved financial ability to meet the obligations undertaken.

Place of Payment.

Pay and Allowances.

167. (1) Save as hereinafter provided and subject to any special rule or procedure that may be prescribed by departmental regulations, bills for a pay and allowances are ordinarily payable only at the treasury of the district in which the claim arises.

(2) Nothing contained in this rule shall have the effect of withdrawing any concession that has been or may be allowed by the Government to individual Government servants or class of Government servants for drawing a part of their pay at places other than the district treasury of their headquarters.

168. Gazetted Government servants of the Public Works Department, may, in addition to the concession admissible under the above rule present their pay and travelling allowance bills at the treasury or sub-treasury nearest to their headquarters or at any treasury or sub-treasury within their jurisdiction. After the place of payment has been selected, it can be changed only with the consent of the Accountant General or, if both the old

and new places of payment are within his jurisdiction, of the Treasury Officer.

169. In case of transfer the pay due in respect of the old post, which has not been drawn at the time of the transfer, may be drawn at the new headquarters or at the place in which the pay in respect of the new post is drawn.

170. When a gazetted Government servant proceeds on leave and is permitted to draw his leave salary from a different treasury in India, the pay and allowances due to him for the broken period of the month in which he proceeds on leave may be drawn along with his leave salary.

Leave Salary.

171. Subject to any special rule or procedure that may be prescribed by departmental regulations, the leave salary of a gazetted Government servant who draws his leave salary in India may be paid at any treasury in India, and the leave salary of a non-gazetted Government servant may be drawn from that treasury or office of disbursement only from which his pay could be drawn if he were on duty. In the latter case, the Government servant must make his own arrangement, where necessary, for getting his leave salary remitted to him.

The Government may by special orders exempt any particular class of non-gazetted Government servants from the operation of this rule.

Bills of Inspecting Officers and their Establishment.

172. A Government servant whose duty requires him to travel about on inspection shall ordinarily take with him a last pay certificate which will enable him to draw from the nearest treasury or office of disbursement within his circle of jurisdiction such portion of his pay as may be entered in it at his request, the balance, if any, being drawn at his headquarters.

Note.—An Executive Engineer in charge of a Public Works Division who is obliged to be continuously absent from his headquarters for more than a month at a time may be admitted by the Superintending Engineer to the benefit of the concessions admissible under this rule.

173. When a part of his establishment moves with an inspecting officer, the head of the office may grant a last pay

certificate for that part in order to enable him to draw from another treasury or office of disbursement such portion of the pay for it as may be desired, the balance, if any being drawn at headquarters.

Payment of Pay, Leave Salary, etc., through Agents.

Pay and Allowances.

174. (1) Save as hereinafter provided, pay and allowances may be paid only upon the personal claim of the Government servant concerned, and to his personal receipt, and not otherwise, except under the special authority in each case of the Government or of the Comptroller and Auditor General. The Government servant may be allowed to receive payment through a messenger duly authorised by him to receive the money on his account, but there can be no endorsement on the bill to pay to any such person; and in such a case, the Government accept no responsibility in respect of money, cheque or draft that may be handed over to the messenger.

(2) (a) At his written request or order, the pay bill of a Government servant who is permitted to draw his own bills may be made payable to some well-known banker or agent; provided that the receipt of the banker or agent shall not be accepted as a final quittance unless the bill itself is duly endorsed in favour of the banker or agent by means of a distinct pay order which need not be stamped. The receipt of the banker or agent shall be stamped, whether it is in the body of the bill itself or separate.

(b) Pay and allowances of a Government servant who is not authorised to draw his own bills may, when he is unable to present himself in person to receive payment, be paid to a banker or agent duly authorised by him to receive the money and give a legal quittance; provided that the banker or the agent holds a legally valid power of attorney to act in his behalf. In the absence of such a power of attorney, the Government servant desiring to receive payment through a banker or agent must furnish the latter with a legal quittance for the money claimed, signed by himself, which will have to be surrendered to the disbursing officer with a letter of authority for the payment to be made. The banker or the agent must also furnish a formal receipt (which need not be stamped) to show that the money has been actually received by him.

(c) A Government servant or a single person cannot be constituted an 'agent' for the purpose of this rule, except when he holds a legally valid power of attorney to act for the Government servant concerned.

(3) The provisions of this rule apply to all payments in India, whether on account of pay, travelling or other allowances which are made to Government servants on their personal account.

Leave Salary.

175. A Government servant who signs his bills himself, when claiming leave salary, must either appear in person at the place of payment or furnish a life certificate, signed by a responsible Government Officer or some other well-known and trustworthy person. If he draws his leave salary through an authorised agent, the agent must furnish the life certificate aforesaid, or execute a bond to refund over-payments under the provisions of the rules.

Bond of Indemnity.

176. (1) Government servants may make arrangements with their agents to draw their leave salary, vacation pay, etc., either granting them powers of attorney to enable them to do so, or leaving their bills duly completed and signed in the agents' custody for collection, the agents in their turn giving the Government a bond of indemnity as a security against any loss in the case of over-payment.

Note.—A register of power of attorney (Form T 113) should be maintained by the disbursing officer in the form prescribed in the Government Securities Manual and all cases in which the power of attorney has been granted should be recorded therein.

(2) The bond of indemnity which must be stamped, may be of the following form in the case of a firm or bank:—

In consideration of ~~our~~^{our} ~~their~~ being permitted to draw the ~~pay~~^{pay} of _____ during his absence from _____ leave salary we _____ hereby engage the
(here insert the name of the bank)
to refund to the Government on demand, any over-payment that may be made to ~~us~~^{us} ~~them~~ as his ~~agents~~^{agent}

It must be seen that the person signing the bond of indemnity has authority to bind the firm or bank.

Note.—Forms G. A. 63 and G. A. 64 are the prescribed forms of the bonds.

177. (1) It is not necessary for a separate bond to be entered into for each individual. Such banks as are included in the Second Schedule to the Reserve Bank of India Act, 1934, may be allowed to execute a general bond to cover the pay, leave salary, pension, etc., of their constituents in general.

(2) Separate bonds must be executed for payments relating to or for persons whose salaries or pensions are debitable to—

(i) the Central Government, or

(ii) the Government of Rajasthan.

In the case of item (i) above separate indemnity bond should be executed in accordance with the Rules of the Central Government on the subject.

In the case of item (ii), applications for bonds to be executed for Rajasthan Government will be dealt with by the Accountant General of the State who will scrutinize the applications and submit them to Government with his report.

CHAPTER IX

Bills of Gazetted Government Servants.

Introductory.

178. The provisions of this chapter shall apply primarily to claims of gazetted Government servants, including those of non-gazetted Government servants drawing their pay in the forms provided for gazetted Government servants, which are payable on bills drawn directly on the treasury or on the office of an Accountant General. With regard to claims of Government servants which are payable by or through a departmental office of disbursement, these Rules shall apply subject to such variation or modification as may be authorised by departmental regulations.

Form of Bills.

Pay, Fixed Allowances, etc.

179. (1) The pay and fixed allowances of a gazetted Government servant shall be claimed on bills (form G. A. 75) in which the whole of the fixed allowances claimable by a Government servant in respect of the same post shall be set forth. A Government servant who draws an additional allowance for a separate office need not present separate bill for it unless it is payable from a source other than the Consolidated Fund or Public Account of Rajasthan.

(2) Subject as hereinafter provided in this chapter, the forms prescribed for drawal of pay shall be used for claims relating to leave salary and all occasional payments to a gazetted Government servant that are made on his personal account.

Note.—1. The claim for House Rent Allowance should be supported by a certificate in form G. A. 85.

Note.—2 A Gazetted Government servant on leave preparatory to retirement should record a certificate on the leave salary bill that during the period for which leave salary is drawn he was not employed under any State Government, Local Fund or a private employer.

Travelling Allowance.

180. Travelling allowance bills of a gazetted Government servant shall be drawn in accordance with the rules under which

such allowance may be due. For mileage, halting or daily allowance, Form G. A. 94 is prescribed for general use.

181. When a circuitous route is taken, the reason for doing so must be stated on the bill. When a Government servant is entitled to draw actual expenses, such expenses shall, in the absence of special orders, to the contrary, be set forth in detail.

182. The provisions of clause (ii) of rule 201 apply *mutatis mutandis* to bills for travelling allowance of gazetted Government servants.

Cost of Medical Treatment.

183. The expenditure incurred by, and to be reimbursed to, gazetted Government servants on account of medical attendance and treatment may be drawn by them in salary bills under the sub-heads "allowances, honoraria, etc.," without the prior authority of the Accountant General. The amount drawn in the bills must be supported by proper receipts and vouchers in all cases.

Alterations of Pay, etc.

184. Except otherwise specially provided in the rules, no gazetted Government servant may draw an increased or a changed rate of pay, leave salary, fixed allowance, or any reward or honorarium unless the bill on which he draws it is either pre-audited by the Accountant General or is accompanied by a letter of the Accountant General authorising the amount to be drawn. These letters will be issued from the Accountant General's Office as soon as possible; but as delay may occur if the change is made near the end of a month, or if it takes effect from a date which cannot immediately be ascertained or cannot be fixed by a certificate of transfer of charge appended to the bill, Government servants shall, in the case of pay, leave salary or fixed allowances, either draw their bills for not more than old rates, or send their bills for pre-audit to the Accountant General, if they have not received his letter of authority.

Advances.

185. Advances to a gazetted Government servant on transfer or on tour may be drawn from the treasury on the

authority of the sanction or a duly certified copy thereof appended to the bill, in form G.A. 121 without any previous authority from the Accountant General.

No other personal advance can be paid to a gazetted Government servant unless the payment has first been authorised by the Accountant General, or the claim has been pre-audited by him.

Note.—The sanction to personal advances may, if preferred, be obtained in the form of countersignature on the bill itself before it is presented for encashment.

CHAPTER X

*Bill of Non-gazetted Establishments.**Introductory.*

186. The rules of procedure prescribed in this chapter shall apply primarily to personal claims of non-gazetted Government servants whose pay, allowances, etc. are payable on bill drawn directly on a treasury or on the office of the Accountant General. In their application to personal claims of non-gazetted Government servants, which are payable at a departmental office of disbursement, these rules are subject to such variation or modification as may be authorised by departmental regulations.

Monthly Bills.

187. For purposes of this chapter, parts of an establishment under the same officer, which appertain to different major heads, shall be regarded as distinct establishments, eg a District Officer's treasury establishment shall be treated as distinct and separate from his Land Revenue establishment

188. In the bill presented for payment the establishment shall be distributed into such sections as may be fixed by the Accountant General in communication with the head of the office of establishment concerned.

Form and preparation.

189. (1) Bills for pay, fixed allowances and leave salaries shall be prepared in form G.A. 76 separately for permanent and temporary establishments and for these classes of establishments for which no establishment returns are submitted and no service books are maintained, the instructions printed on the form being carefully observed. Except as provided in Rule 192 the name of every substantive and officiating or temporary incumbent shall be shown against each post, and against each temporary post shall be noted the sanction thereto. The rate of pay claimed shall always be noted and when pay is drawn for a portion of a month only, the number of days for which it is claimed shall be stated either against the name of the Government servant in the body of the bill or in a note at foot of the page.

(2) The various sections comprising the establishment shall be shown separately, the description of each section as well as the sanctioned number of posts included therein being prominently written in red ink at the top.

Note 1.—All fixed allowances, including permanent travelling allowance, conveyance allowance, horse allowance, etc., should be drawn in the establishment pay bill.

Note 2—The claim for House Rent Allowance should be supported by a Certificate in form G A. 85 by the Government servant concerned and in form G A. 84 by the Head of Office.

190. If for any reason, the leave salary admissible to a Government servant on leave is not known (as for example, when the kind of leave to be granted to him has not been finally decided by the sanctioning authority), the amount of pay to which he would have been entitled had he remained on duty shall be entered in the money column of the form which is intended to show leave salary, the amount being left undisbursed and treated as held over pending the fixation of the amount of the leave salary.

191. The entries in all the money columns of the bill shall be totalled separately under each section and the totals written in red ink. The totals must be checked by the drawing officer himself or by some responsible person other than the clerk preparing the bill.

192. (1) The names of incumbents whose pay is less than Rs. 40 a month and who do not substantively hold permanent posts under the Government may be omitted from pay bills as also the names of all persons in Class IV service, and of all head constables and constables provided that in all such cases, a certificate in the following form is endorsed on the bill:—

“Certified that all persons whose names are omitted from but whose pay has been drawn in this bill have actually been employed during the month, and that full details of the names of the persons concerned and the emoluments drawn for them working up to the total included in this bill have been duly shown in the office copy”.

The Head of a Department may, in consultation with the Accountant General, extend the provisions of

this rule to specified classes of establishments when the entry of names in the bills is not essential for audit purposes

(2) The claims of Government servants whose names are omitted under the provisions of this rule shall not be lumped together and entered as a single item in the bills, but the bills must show separately the numbers on different rates of pay or with different designations.

193. (1) When leave salary based on average pay is drawn in a bill for a Government servant other than that belonging to any of the classes mentioned in sub-rule (1) of Rule 192 the bill in which it is first drawn shall be accompanied by a statement (form G.A. 91) attested by the Drawing Officer, showing the calculations by which the amount drawn on account of leave salary has been deduced. If the calculation is based on pay drawn outside the Government servant's substantive section or office, a reference to bills in, or the office from, which such pay was drawn shall be given in the statement.

(2) If leave salary is based on actual pay and not on average pay, the drawing officer shall attach to the bill a certificate—

“That the leave salary claimed is admissible under
*_____”.

*The rule under which the leave salary has been claimed should be specified here

Note.—A certificate to the effect that the Government servant on leave preparatory to retirement was not employed under any State Government, Local Fund or private employer during the period of such leave should be recorded by the drawing Officer in the body of the bill in which such leave salary is claimed

Absentee Statement.

194. (1) The monthly bill shall be supported by an absentee statement in form G.A. 90 if any person in superior service was absent during the month either on special duty or suspension, or with or without leave other than casual leave, or

when a post, is left vacant substantively whether any officiating arrangements have or have not been made against it.

(2) In the case of amalgamated establishments a consolidated absentee statement showing the complete chain of arrangements shall be separately furnished by the controlling authority within a period fixed by the Accountant General. No separate absentee statement need be furnished by the drawer of the bill along with the monthly pay bill, but in cases in which the power to sanction leave and officiating arrangements within the office has been delegated to heads of offices, the requisite absentee statements shall be furnished by them along with the pay bills, and such vacancies and arrangements shall not be included in the consolidated absentee statement to be furnished by the controlling authority.

Note 1.—In the case of amalgamated establishments on time-scale of pay, the arrangements made by heads of offices should be reported to the controlling authority for inclusion in the consolidated absentee statement.

Note 2.—Whenever an absentee statement accompanies a bill, certificate No. 2 printed on the bill form should be struck out.

195. Whenever leave salary is drawn in respect of a non-gazetted Government servant who has served under another Government or department which is treated as a separate unit for purposes of allocation of leave salary, a detailed statement showing the allocation of such leave salary shall be prepared and attached to the absentee statement of the month in which leave salary is first drawn.

Increment Certificate.

196. To the first bill in which a periodical increment is drawn for a Government servant, a certificate in the prescribed form G.A. 92 shall be appended.

Note.—It is not necessary to attach the increment certificates in respect of Class IV staff in form T. R. 24 to the Pay Bills intended for payment and submission to audit. But for facility of test check during local audit, these certificates should be attached to the office copies of the pay bills retained by the disbursing officers.

197. Of the two alternative certificates printed on the form G.A. 92 the former may be used in any case in which the increment becomes due to the Government servant concerned

for having been incumbent of the post specified for the prescribed term counting from the date of the last increment or of appointment to the post, excluding periods of suspension for misconduct and absence on extraordinary leave, etc., and, if he has held the post in an officiating capacity, all other kinds of leave which are shown in the tabular portion of the certificate. An increment so earned may be drawn in the establishment bill without further authority.

In all other cases, the second alternative form shall be used and the certificate with the explanatory memorandum showing briefly but clearly the grounds on which the increment is claimed shall be submitted about one month before the increment falls due to the Accountant General, who will pass and return it after check. The increment may be drawn only on a certificate passed by the Accountant General. Increment shall be drawn when due in the ordinary establishment bill, but if arrears of increment have accrued when the certificate is returned by the Accountant General, they may be drawn on separate bill.

198. When an increment claimed operates to carry a Government servant over an efficiency bar, it must be supported by a declaration from the authority empowered to allow the increment that it has satisfied itself that the Government servant concerned is fit to cross the bar.

Note.—The matter of allowing increments should be taken up at least a month earlier and the final orders of the competent authority recorded in the register of increments (Form G A. 93) before the due date.

Overtime Allowance.

199. Subject to any general or special orders issued by the Government in this behalf, every bill in which overtime allowances are claimed shall contain a certificate of the head of the office to the following effect:—

“Certified that—

- (a) the men for whom overtime allowances are claimed in this bill have actually earned by working overtime;

- (b) the periods for which overtime allowances are claimed in this bill have been checked with the initial records and found correct;
- (c) the overtime allowances are claimed at rates sanctioned by competent authority; and
- (d) the overtime allowances have been taken into account in calculating the income-tax due from the Government servants noted in this bill."

Note.—In cases in which overtime is paid out of fees recovered from private parties and credited in the Public Account, the drawing officer should certify on the bill that the prescribed fees have been realised and credited into the treasury.

Arrear Bills.

200. Arrears of pay, fixed allowances or leave salary shall be drawn, not in the ordinary monthly bill, but in a separate bill, the amount claimed for each month being entered separately, with quotation of the bill from which the charge was omitted or withheld, or on which it was refunded by deduction, or of any special order of competent authority granting a new allowance or an increase in pay. A note of the arrear bill shall invariably be made in the office copy of the bills for the period to which the claim pertains, over the dated initials of the drawer of the arrear bill, in order to avoid the risk of the arrears being claimed over again.

Subject to the conditions laid down in Rule 100 arrear bills can be presented at any time and may include as many items as are necessary.

Travelling Allowance Bills.

201. Subject as provided in Rule 205, bills for travelling allowance, other than permanent or fixed allowances, shall be prepared and presented in accordance with the following rules:—

- (i) The bill shall be prepared in Form G.A. 95, the instructions printed on the form being strictly observed. When a circuitous route is taken, the reason for doing so must invariably be stated in the bill.
- (ii) When actual expenses are drawn on account of carriage of horses or conveyances, details of the

horses or conveyances transported should be furnished in the travelling allowance bill. For the purpose of drawing the allowances on account of a family, or the higher draughtage allowance, a certificate must be furnished by the Government servant of the number and relationship of the members of his family for whom the allowances are claimed. No other details in these or other cases need be furnished, but every claim for the cost of carriage of personal effects, horses and conveyances should be supported by a certificate that the actual expense incurred was not less than the sum claimed.

(iii) Separate bills shall be submitted for Government servants of different grades under the Travelling Allowance Rules, if the bills require different treatment in the office of the Accountant General.

(iv) All travelling allowance bills must bear a certificate of the drawing officer in the following form:—

“Certified that I have satisfied myself that the
1 month
amounts included in the bill drawn 2 months
3 months
previous to this date, with the exception of those
detailed below (of which the total amount has
been refunded by deduction from this bill) have
been disbursed to the Government servants there-
in named and their receipts taken in the office copy
of the bill or in a separate acquittance roll.”

202. The bill completed as under the last preceding rule may be cashed at the treasury on the receipt of the head of the office, but no bill requiring previous countersignature of a controlling authority shall be presented at the treasury before such countersignature has been obtained.

203. The travelling allowance bills of non-gazetted Government servants accompanying an officer on tour shall be presented at convenient intervals during the officer's tour or immediately on any return to the headquarters and, in any case, before 31st of March.

204. When travelling allowance bills are cashed before countersignature of the Controlling Authority, a bill in Form G.A. 95, setting forth the details of the several bills drawn on

account of the same month (if more than one), and explaining any divergence from the recognised route shall be drawn up by the head of the office at the end of the month and submitted to the controlling officer, if any, for review and transmission to the Accountant General after countersignature under the rules applicable to contingent expenditure. The bill shall be headed "Not payable at the Treasury" and bear a certificate in the following form:—

"Certified that I am satisfied that the amounts shown in the bill have been disbursed to the Government servants named, and their receipts taken in the office copy of the bill or in a separate acquittance roll."

Note—The countersigning officer may, if he prefers it, retain the bill for check of future bills and merely send to the Accountant General a notice that he had "passed the establishment travelling allowance bill of _____ for the month of _____ for Rs _____ as follows:—

Number of bills paid at the treasury.

Amount.

Amount disallowed.

Reasons.

The bill contains the required certificate of the disbursement of the amounts."

205. In the Public Works Department, save where any special rule or procedure has been authorised by departmental regulations, travelling allowance bills can be presented for payment only after the claims have been passed by the controlling officers concerned.

The subordinates shall prepare their travelling allowance journals in Form G.A. 96 and, after these are duly countersigned by the controlling authority as abstract bill showing the totals under each head of claim for each person shall be prepared in Form G.A. 97 by the Divisional Officer for presentation at the treasury, the original journals being either submitted to the Accountant General direct or attached to the abstract bill.

Cost of medical treatment.

206. The expenditure incurred by, and to be reimbursed to, non-gazetted Government servants on account of medical attendance and treatment may be drawn in the establishment

pay-bills under the sub-head "allowances, honoraria, etc." The amount drawn in the bills must be supported by proper receipts and vouchers in all cases.

Disbursement of Pay and Allowances—Acquittance Rolls

207. (1) The head of an office is personally responsible for the amount drawn on a bill signed by him or on his behalf until he has paid it to the persons entitled to receive it, and obtained a legally valid quittance on the office copy of the bill. If, in any case, owing to the large size of an establishment or for any other reason, it is not found feasible or convenient to obtain the receipts of the payees on the office copy of the bill, the head of the office may maintain a separate acquittance roll in Form G.A. 100.

Note.—The Acquittance Rolls should be serially numbered and references to the bills of which they include disbursements should be recorded thereon. These rolls should be kept in guard files and under safe custody of a responsible officer.

(2) If for any reason, payment cannot be made within the course of the month, the amount drawn for the payee shall be refunded by short drawing in the next bill; his pay or allowances may be drawn anew under Rule 200 when the occasion for making the payment arises:

Provided that if in the opinion of the head of the office this restriction is likely to operate inconveniently, the amount of undisbursed pay or allowances may, at his option be retained for any period not exceeding three months, but this concession shall not be availed of unless the head of the office is satisfied that proper arrangements can be made for the safe custody of the sums retained.

(3) Undisbursed pay or allowances may not, under any circumstances, be placed in deposit at a treasury.

Note 1.—Acquittance rolls and office copies of bills are not required to be submitted to the Accountant General, but being important records, they should be stamped "paid" and preserved carefully for the periods prescribed.

Note 2.—Cash drawn on pay and travelling allowance bills of establishments should not be mixed with regular cash balance of the department, if any.

In order to enable Heads of Offices and other Disbursing Officers to discharge their responsibilities imposed under the above rule effectively a register in Form G.A. 102 should be maintained in each office and Heads of offices and other officers should review the register periodically, while reviewing the register, the acquittance rolls and office copies of bills should also be reviewed so that a proper watch over undisbursed amounts may be kept.

CHAPTER XI

Contingent Charges.

I.—Introductory.

208. The term “Contingent Charges” or “Contingencies” used in this chapter means and includes all incidental and other expenses which are incurred for the management of an office as an office or for the technical working of a department, other than those which under prescribed rules of classification of expenditure fall under some other head of expenditure, e.g., ‘works’, ‘stock’, ‘tools and plant’, etc.

Note:—The term “Contingent Charges” would also include Cash payments of compensatory nature and exceeding Rs. 5/- on a single occasion by Public Service Commission to Government officers called as experts for advising on selection of candidates.

209. The rules of procedure prescribed in this chapter shall apply primarily to contingencies, but miscellaneous expenditure which is not classed as contingencies, is also subject to these Rules, except in so far as it may be governed by any special rules of procedure prescribed in other chapters of this part or by any departmental regulations.

210. The provisions of this chapter shall apply primarily to contingent charges of heads of offices, etc., who draw money required by them to disburse these charges by bills, drawn on the treasury. Contingent charges of other departments and offices are also subject to the rules in this Chapter, except in so far as they are supplemented or modified by departmental regulations.

II.—General Rules.

Classification of Charges.

211. Contingent charges incurred on the public service are divided into the following classes, the classification adopted in each department or office being determined by orders of competent authority:—

- (i) *Contract Contingencies.*—Those for which a lump sum is placed annually at the disposal of a disbursing officer for expenditure without further sanction of

any kind. They generally consist of charges the annual incidence of which can be averaged with reasonable accuracy.

- (ii) *Scale regulated Contingencies*—to comprise such contingent charges as may be regulated by scales laid down by competent authority, e.g., rewards for destruction of wild animals, etc.
- (iii) *Special Contingencies*—to include such contingent charges, whether recurring or non-recurring, as cannot be incurred without the previous sanction of superior authority.
- (iv) *Countersigned Contingencies*—to include such contingent charges as may require the approval of some controlling authority before they can be admitted as legitimate expenditure against the Government, such approval usually taking the form of countersignature after payment on a detailed bill submitted to the Accountant General.
- (v) *Fully vouched Contingencies*.—to comprise contingent charges which require neither special sanction nor countersignature, but may be incurred by the head of the office on his own authority subject to the necessity of accounting for them. These may be passed on fully vouched bills without countersignature.

Note.—The five classes of contingencies set forth above are not necessarily mutually exclusive. There may be cases in which special contingencies may be regulated by scales or in which a bill for scale-regulated contingencies may require countersignature. When a contingent bill falls within two or more classes, the procedure prescribed in Section IV of this Chapter for each of these classes should, as far as possible, be applied to it.

Permanent Advances.

212. Government officers who have to make payments for contingent expenditure before they can place themselves in funds by drawing contingent bills on the treasury, may make such payments out of permanent advances or imprests which they may be permitted to hold under the orders of competent authority, subject to recoupment on presentation of contingent bills.

General Limitations.

213. All charges actually incurred must be paid and drawn at once, and under no circumstances may they be allowed to stand over to be paid from the grant of another year.

214. No money shall be drawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw money from the treasury in anticipation of demands or to prevent the lapse of budget grants.

215. The charges relating to two or more major heads may not be shown in one register, nor included in one bill. But expenses which are shared in some fixed proportion between two branches of the same office may, unless they are reviewed by different authorities, appear in one bill. In such a case the joint grant may be entered in one register only for purposes of control, the account adjustment being left to the Accountant General.

215A. (1) Save as hereinafter provided in this rule, no pay of any kind and no additions to pay may be drawn on bills for contingent expenditure.

(2) Subject to any general or special orders issued by the Government, the pay of Class IV servants, by whatever designation they may be called, who have been, or may be, declared by competent authority to be ineligible for pensions and who discharge the duties of the classes mentioned below, may be treated as contingent expenditure:—

- (i) Hot weather establishments.
- (ii) Coolies engaged on manual labour and paid daily or monthly wages.
- (iii) Sweepers.
- (iv) Other Classes of Class IV servants, *e.g.*, dhobies, tailors, syces, grass-cutters, etc.

The wages of temporary Field Establishments of Surveys and Settlement and of extra *potdars* entertained for accompanying remittances, etc., may also be drawn on contingent bills.

216. Contingent charges incurred on account of the wages of coolies engaged on manual labour and paid at daily or monthly rates shall be supported by a certificate signed by the

disbursing officer to the effect that the coolies were actually entertained and paid.

217. In the case of all other Class IV servants, whose pay is drawn on contingent bills, a certificate in the following form shall be furnished by the disbursing officer:—

“Certified that all Class IV servants whose pay has been charged in this bill were actually entertained in Government service during the period concerned.”

Responsibility of Drawing Officers.

218. Every Government Officer shall exercise the same vigilance in respect to petty contingent expenses as a person of ordinary prudence may be expected to exercise in spending his own money. The drawing officer is further responsible for seeing that the rules regarding the preparation of bills are observed, that the money is either required for immediate disbursement or has already been paid from the permanent advance, that the expenditure is within the available appropriation and that all steps have been taken with a view to obtaining an additional appropriation if the original appropriation has either been exceeded or is likely to be exceeded, and that in the case of contract contingencies, the proposed expenditure does not cause any excess over the contract grant.

Responsibility of Controlling Authority.

219. The countersigning officer shall be responsible for seeing that the items of expenditure included in a contingent bill are of obvious necessity and are at fair and reasonable rates, that previous sanction for any item requiring it is attached, that the requisite vouchers are all received and in order, that the calculations are correct, and specially that the grants have not been exceeded nor are they likely to be exceeded and that the Accountant General has been informed either by a note on the bill or otherwise of the reason for any excess over the monthly proportion of the appropriation. If expenditure be progressing too rapidly, he shall communicate with the drawing office and insist on its being checked.

Cancellation and Destruction of Sub-vouchers.

220. The following rules for the prevention of the fraudulent use of sub-vouchers shall be observed by all drawing and

controlling officers in the matter of cancellation and destruction of sub-vouchers:—

- (i) Unless in any case it is distinctly provided otherwise by any rule or order, no sub-vouchers may be destroyed until after a lapse of three years.
- (ii) Every sub-voucher which under the provisions of section IV of this Chapter, is not forwarded either to the Accountant General or to a controlling officer along with bills but is recorded in the office to which the expenditure relates, must be duly cancelled by means of a rubber stamp or by an endorsement in red ink across the voucher, the cancellation being initialled by the officer authorised to draw the contingent bills of the office. The cancellation should be made at the time when the contingent bill in which the sub-voucher or sub-vouchers are included is actually signed. If the amount of a sub-voucher exceeds the permanent advance, the cancellation should be made immediately the payment is made and entered in the contingent register.
- (iii) Sub-vouchers submitted to a controlling officer, which he is not required to forward to the Accountant General, should be duly cancelled by him after check and the cancellation should be attested by the controlling officer at the time of counter-signature of the bill.
- (iv) In all cases in which sub-vouchers are not required to be submitted to the Accountant General or the controlling officer, the drawing officer should certify in the bill that sub-vouchers other than those attached to the bill have been destroyed or so defaced or mutilated that they cannot be used again. A similar certificate should be submitted by the controlling authority in respect of sub-vouchers submitted to him by the drawing officer but which he is not required to submit to the Accountant General.

Note:—Sub-vouchers which are required to be sent to the Accountant General should not be cancelled either by the drawing officer or by the controlling officer as, the duty of cancelling these sub-vouchers and keeping them in proper custody to prevent their fraudulent use devolves on the Accountant General.

III—Record of Contingent Expenditure.

Contingent Register.

221. A register of contingent expenditure shall be kept in each office and the initials of the head of the office, or of a gazetted officer to whom this duty has been delegated by him, shall be entered against the date of payment of each item.

222. The standard form of the contingent register will be as in Form G.A. 104. The actual details such as the number of columns to be opened, the sub-heads and detailed heads and such further detailed classification as may be required for the purpose of control, may be settled by the Accountant General and the controlling authority to suit the conditions of each department and office.

As a general rule, the most common sub-heads and detailed heads may have separate columns with appropriations noted at the top. The less important and trivial items may be lumped together in one column when each of the separate items need not be accounted for or watched separately. Any charge falling under any of the separate columns but requiring explanation may be described in the column headed "Description", though the amount of it is entered only in its special column, and the same "Description" column will serve also for note of the month or period to which any recurring charges (*e.g.* rent, wages of *punkha* pullers) entered in the other columns belongs.

Note 1.—If more convenient a separate register may be maintained for each class of contingent charges.

Note 2.—If during the absence of the head of the office and of the gazetted officer to whom the duty of maintenance of contingent register has been delegated, the entries in the contingent register have been initialled by a non-gazetted Government officer, the register must be reviewed and the entries re-initialled by the head of the office or such gazetted officer on return to duty in the headquarters.

223. As each payment is made, entries must be made in the contingent register of the date of payment the name of payee and the number of sub-vouchers in the three columns to the left, and the amount in the proper column; and in the case of any charge requiring explanation, the initial of the officer incurring it shall be taken against the description.

224. To enable the disbursing officer to watch the progress of the expenditure under each detailed head, as compared with the appropriation for it, a progressive total of all the columns must be made monthly immediately after the monthly total, so as to include all payments under each head, as also charges adjusted by book transfer under Rule 239 from the commencement of the year up to the end of the last expired month.

Note.—Contingent charges are to be recorded and treated in the accounts as charges of the month in which they are actually disbursed from treasury.

IV—Bills for Contingent Charges.

General.

225. (1) When it is necessary to draw money for contingent expenses, as for example when the permanent advance begins to run short, or when a transfer of charge takes place, and in any case at the end of each month, a red ink line shall be ruled across the page of the register or registers, the several columns added up and several totals posted in separate bill for each class of contingent expenditure. The head of the office or the officer to whom this duty has been delegated, shall carefully scrutinise the entries in the register or registers with sub-vouchers, initial them if this has not already been done and sign the bill which will then be dated and numbered and presented for payment at the treasury.

(2) The heads of contingent expenditure may be entered in manuscript in the bill and the totals posted against them, provided that in cases of expenditure requiring explanation, full details of the charges must be entered in the bill, except when they are given in the sub-vouchers sent to the Accountant General.

Note.—When the permanent advance is running short, a demand may be presented in excess of the balance; this item too should be entered in the register and included in the bill, the number given being that which the sub-voucher or sub-vouchers will bear when payment has been made.

226. (1) Subject to any order or instruction issued by the Government in this behalf, a contingent bill for payment to suppliers, etc. which cannot be met from the permanent advance, may be endorsed for payment to the party concerned.

This procedure shall not apply to cases, where the disbursing officer is authorised to incur expenditure by drawing cheques on the treasury.

(2) Whenever under the provisions of this rule a contingent bill is endorsed to private party, the drawing officer shall issue an advice (Form G.A. 106) to the treasury officer concerned, giving full particulars of the bill. The item must at once be entered in the contingent register and a note made to the effect under the initials of the drawing officer that the amount has been drawn.

(3) An endorsement of a contingent bill by a drawing officer in favour of a messenger is not an endorsement for the purpose of this rule.

Note.—Endorsements will in all cases remain current for three months only, counting from the date of issue. In the case of bill issued in the last quarter of the year, however, an endorsement should be entered to the effect that the payment orders will lapse unless the bills are cashed by the end of March.

227. When, in paying rewards to informers, or in any other case, it is not desirable to disclose the names of payees, a certificate in the handwriting of the disbursing officer to the effect that the payment has been duly made, shall be submitted to the Accountant General in support of the payment in lieu of the payee's receipt ordinarily required.

Contract Contingencies.

228. In respect of contract contingencies, the bill shall be presented in a form similar to Form G.A. 108. Sub-vouchers for more than Rs. 25 shall be retained in the office while the others shall be destroyed or so defaced that they cannot be used again.

Fully-Vouched Contingent Charges.

229. (1) Officers whose contingent bills do not require countersignature and who do not embody in their bills charges of any officer dealing separately with the treasury, need not submit monthly bills; but they should draw money from the treasury by bills in Form G.A. 108, showing full details of the charges.

Note.—The following illustration explains the second condition. 'A' whose bills do not require countersignature, has subordinates who hold

part of his permanent advance and place themselves in funds by sending paid vouchers to 'A' and obtaining from 'A' the amount of their actual expenditure; 'A' need not submit monthly bills. The bills of 'B' do not require countersignature, but his subordinates are allowed to deal direct with some treasury presenting bills for encashment, which are to be adjusted by 'B's monthly bills. 'B' must submit monthly bills in adjustment of the bills cashed by himself and his subordinates.

(2) Unless in any case the Comptroller and Auditor General direct otherwise, sub-vouchers for more than Rs. 50 shall be submitted to the Accountant General.

Charges regulated by Scales and Special Contingencies.

230. Charges regulated by scales, and special contingencies which require the previous sanction of superior authority before they can be incurred shall be drawn in the abstract bill form (Form G.A. 109) with a full description of the charges and accompanied by sub-vouchers above Rs. 50 or such other limit as may be prescribed by the Comptroller and Auditor General. In the case of special contingencies the orders of sanctioning authority must be quoted; and when expenditure for which a lump sum is granted under a single special sanction, is continued over more than one month, the second and subsequent month's bills shall bear a note of how much has been spent up-to-date under the sanction.

Countersigned Contingencies.

231. Bills for contingent charges requiring counter-signature before payment shall be drawn in Form (G.A. 111).

Abstract Bill.

232. Except in the case of contingencies requiring under-signature before payment, contingent charges falling under this group may be drawn from the treasury by presentation of abstract bills in Form G.A. 109, subject to the presentation of detailed bills to the controlling officers for countersignature and transmission to the Accountant General in accordance with the procedure hereinafter prescribed. (See detailed instructions in Annexure A to this Chapter).

233. The numbers assigned to the sub-vouchers pertaining to each entry in the abstract bill (Form G.A. 109) shall be detailed against the entry concerned, the amount being given

only in those cases where a sub-voucher is for more than Rs. 50. A certificate to the effect that the monthly detailed bill for abstract bills drawn in the previous month has been submitted for countersignature to the controlling officer on such and such a date shall be attached to the first contingent abstract bill presented for payment after the 10th of each month. On no account may an abstract bill be cashed after the 10th of the month without this certificate.

Detailed Bill.

234. From the monthly totals of the contingent register the monthly detailed bill shall, in the case of contingent charges countersigned after payment, be prepared in Form G.A. 110 headed 'Not payable at the treasury'; and showing the monthly total of each column, with description of each charge requiring explanation. The numbers assigned to the sub-vouchers shall be entertained in detail against each item; and the number and date of every abstract contingent bill cashed at the treasury, and the sub-vouchers included in each shall be shown in the memorandum at foot. The amount shown in the bill must be agreed with the total of the abstract bills cashed during the month. Differences, if any, between the total of a detailed bill and the register must be adequately explained. The detailed bill shall be signed by the head of the office and submitted to the controlling officer, or if there be no controlling officer, to the Accountant General direct, with all sub-vouchers above Rs. 50, his signature to the certificate endorsed on the bill, taking the place of the smaller ones.

Note.—The limit of Rs. 50 above which sub-vouchers are required to be submitted to the Accountant General is subject to alteration by the Comptroller and Auditor General.

235. If in any month the monthly proportion of the appropriation has been exceeded, a report of the special circumstances which rendered the excess necessary shall be sent to the countersigning officer with the detailed bill.

Countersignature.

236. On receipt of the monthly detailed bill in the office of the countersigning officer, it shall be reviewed by the countersigning officer with the sub-vouchers. Any disallowance, with the number of the sub-voucher concerned and explanation of the objection, must be noted on the bill, and in

the office of the controlling officer. The countersigning officer shall then record the date of admission under his initials sign the bill and despatch it to the Accountant General direct with the sub-vouchers for items for more than Rs. 100, his signature to the certificate endorsed on the bill taking the place of the smaller ones.

Note 1.—The term “items” refers to items of expenditure and not items of charges, e.g., a charge for Rs. 120 for section-writers would not require to be supported by a sub-voucher, if the amount is made up of sums paid to several individuals, none of which exceeds Rs. 200.

The limit of Rs. 100 is however, subject to alteration by the Comptroller and Auditor General

Note 2.—In the absence of the countersigning officer, the examination and countersignature of the bill may be performed by some responsible gazetted officer authorised by the countersigning officer

Note 3.—A register (Form G A. 105) of contingent expenditure may also be kept in the office of the controlling officer in such form and according to such method as may be settled in consultation with the Accountant General.

Disallowances.

237. After despatch of the bill to the Accountant General, the countersigning officer shall communicate any disallowance to the drawing officer and its amount shall without fail be refunded by short drawing in the next contingent bill presented at the treasury for the same department or office. The gross amount of each sub-voucher shall be entered in such bills and below the total shall be entered “Deduct disallowed from bill of—
Rs. —”, the receipt given being for the net amount only. If, after correspondence, the countersigning officer withdraws his objections, the amount may be re-drawn in the next bill presented at the treasury by entering after the total of the sub-vouchers “And amount disallowed from bill of—
refunded by deduction from contingent bill No. —, dated —, and allowed as per —” the receipt would be for the gross amount, and the items would be re-included in the next monthly contingent bill.

Inspecting Officers' Bills.

238. An inspecting officer who is not authorised to take advances on account of office contingent charges may provide himself with a portion of his permanent advance, and recoup

himself from time to time by presenting at the different treasuries or offices of disbursement contingent bills in the ordinary form.

In the case of countersigned contingent charges, one detailed bill may adjust moneys drawn at more than one treasury, details of places of payment of the several encashed bills, as well as their dates of payment and amounts, being noted at foot of the bill. The amounts drawn must be taken as final payments, and not as advances.

V—Miscellaneous Rules.

Inter-Departmental Transfers.

239. In the case of work done by a Government factory (such as Jail or Workshop) as also in other cases in which inter-departmental adjustments are permissible, the officer incharge shall if the adjustment is to be made by book transfer, prepare an invoice of the quantity and price of the work done and forward it in triplicate to the officer served, who, on approving the invoice, will countersign all and return one copy to the supplying officer. Another copy he will file in his own office, and the third he will attach to his contingent bill for the current month, noting the amount in the statement of Account at foot in order to work out the available balance of his grant, but not including it as a disbursement among the charges of his bill. Before despatching his monthly bill, he must post the amount of the work bill in his contingent register, and include it in the forward total, in order that he may agree the forward total with that shown in the statement of account of his contingent bills. In the register of the countersigning officer, where such a register is kept, the amount of such a bill must in like manner be separately entered. Such invoices shall never be retained by the countersigning officer.

Note—At places where telephone service is under the control of the Posts and Telegraph Department, bills for telephone charges will be forwarded in duplicate to the officer served who, on approving the bill, will countersign both and return one copy to the supplying officer. The other copy he should submit with the contingent bill to the Accountant General after making the necessary notes in his contingent register.

Service Postage Stamps.

240. The following procedure shall be adopted by Government officers for obtaining service postage stamps from the treasury and for the adjustment of their value:—

- (1) Officers who draw money from the treasury on contingent bills.—A bill in Form G.A. 112 should be

prepared by the departmental officer when, he requires service postage stamps. The bill should contain the acknowledgement of the drawing officer of the receipt of the stamps indented for and should in other respects be treated in the same way as a contingent bill for drawing cash from treasury. The Treasury Officer should pass the bill for payment by transfer, have the stamps issued and enter the amount in the list of payments, crediting the value of the stamps in the same manner as if cash were realised.

- (2) Officers who draw money by cheques—Cheques to be presented in payment of the value of service stamps should be drawn in favour of the officer (official designation without name) who supplies the stamp, whether they are drawn by the officer who indents for the stamps or by a departmental officer on the indenting officer's requisition. Such cheques must always be crossed. Cheques drawn on the Bank may be accepted and the stamps issued without insisting on the cheques being deposited first in the Bank.

A separate indent drawn in Form G.A. 113 should accompany the cheque. The treasury officer will retain the indent and grant a receipt as required by rules.

241. Service postage stamps may be issued direct from sub-treasuries on the presentation of bills or cheques in accordance with the provisions of the preceding rule, without such bills or cheques being first passed by the District Treasury Officer.

241A. Each Officer who has been supplied with a telephone should maintain a register of Trunk Calls in Form G.A. 116 in which entries should be made soon after the Call, mentioning the name and address of the Officer to whom the call is made. Bills of the Telephone Department should be verified on the basis of these entries to which reference should be quoted on the bills. The register should be kept in the safe custody of the officer.

VI—Miscellaneous.

Powers to Subordinate Authorities to sanction Contingent Charges.

242. (1) The financial powers of subordinate authorities to sanction contingent expenditure are regulated generally by the

orders embodied in Appendix VIII and such other general or special orders as may be issued by Government in this behalf.

Subject as aforesaid, the head of an office may incur or sanction expenditure on contingencies within the amount of appropriation placed at his disposal for the purpose, provided that—

- (i) In cases where any special rule, restriction, limit or scale has been prescribed by competent authority regarding any particular item or class of contingent expenditure, it should be strictly observed;
- (ii) Contingent expenditure of an unusual character or involving departure from any general or special rule or order made by Government should not be incurred, nor should any liability be undertaken in connection therewith, without the previous sanction of Government.

(2) In respect of contract contingent charges for which a lump sum is placed annually at the disposal of a disbursing officer, no formal sanction will be required for expenditure incurred within the annual allotment, except in so far as the authority fixing the contract allotment issues directions to the contrary.

(3) The head of an office may authorise any gazetted officer serving under him to incur expenditure under sub-para (1) above, subject to the conditions specified in Rule 106.

Note—Where the Finance Department considers that any particular item of Contingent expenditure mentioned in Appendix VIII is so important that the annual monetary limit prescribed for it should be enforced in audit, a special order will be issued declaring it to be an item of Special Contingency. Except in these cases the annual or monthly monetary limits prescribed will be regarded as administrative restrictions to be watched by Drawing Officer. In order that Drawing Officers might realise their responsibility in the matter, it should be necessary that every Drawing Officer should furnish a certificate on the contingent bills to the effect that the monetary or quantitative limits prescribed by the Finance Department in respect of items of contingencies included in the bills have not been exceeded. The correctness of the Certificates will be verified whenever the contingent expenditure of any office is locally audited.

Where the monetary limit has been exceeded, the Drawing Officers cannot furnish the necessary certificate. In such cases the sanction

of the competent authority has to be obtained. Contingencies of the type will be treated as "Special Contingencies" and will be dealt with by the Audit Officer in accordance with the rules on the subject.

To the extent to which limits have been imposed on the powers of the officers concerned for incurring expenditure on specified items of contingencies on each occasion they will be treated as Scale-regulated contingencies.

243. In the case of non-recurring contingencies, the competent authority may, where this course is more convenient, accord sanction by signing or countersigning the bill or voucher, whether before or after the money is drawn, instead of by a separate sanction.

Permanent Advances.

244. Permanent advances may be granted to officers who may have to make payments before they can place themselves in funds by drawing on the treasury. They are subject to the following rules:—

- (i) The amount of the advance will be fixed by Government, in consultation with the Accountant General except in cases falling under clause (ii).
- (ii) Heads of Departments may, unless Government otherwise directs, sanction the grant of permanent advances for offices subordinate to them up to the amount advised as appropriate by the Accountant General. Permanent advances for offices of Heads of Departments must, however, be sanctioned by the Government in the administrative department concerned.
- (iii) Applications for the grant or revision of a permanent advance must be submitted to the sanctioning authority through the Accountant General who will advise as to the appropriate amount of the advance. In cases falling under clause (ii) above, if there is any difference of opinion between the Accountant General and the sanctioning authority on this point, the matter should be referred for the orders of Government.

Note.—The applications for permanent advances should be accompanied by a statement showing month by month for the preceding twelve months the amount of contingent bills cashed with classified details of items of expenditure.

- (iv) As these advances involve the permanent retention of money outside the treasury, they must not be larger than is absolutely essential.
- (v) These advances should not be multiplied unnecessarily. An officer's advance should meet the needs of every branch of his office. If he has subordinates who require petty sums, he should spare a small portion of his own advance for their use rather than apply for separate advances for them, taking acknowledgements from them in the same way as he himself furnishes acknowledgements to the Accountant General, and retaining them in his office.
- (vi) The advance is intended to provide, on the responsibility of the officer entrusted with it, for emergent petty advances of all kinds, though it is seldom that they will be needed for other than contingent charges; thus, if a Class IV servant is required to travel by rail, his fare must sometimes necessarily be advanced from this amount.
- (vii) The holder of a permanent advance is responsible for the safe custody of the money placed in his hands and he must at all times be ready to account for the total amount of the money.
- (viii) In the case of transfer of charges and yearly on the 15th April, each offices holding a permanent advance must send an acknowledgement to the Accountant General of the amount due from and accountable for by himself as on the 31st March preceding.

Note.—Advances may be made of the actual railway fare or/and road mileage to all non-gazetted Police Officers but such advances and their repayment need not appear in Government accounts. Travelling allowance bills may be made out for the full claims admissible as soon as the journeys are completed and any advances made out of the permanent advance may be recovered out of the amounts drawn from the treasury on such travelling allowance bills.

Control of Expenditure.

245. Expenditure incurred by a disbursing officer on objects classed as countersigned contingencies must come under the direct supervision and scrutiny of the head of the department or the Controlling Officer who will sign the detailed bills relating

to them: Monthly detailed bills in respect of countersigned contingent charges incurred by each officer should be submitted to the controlling authority concerned for detailed scrutiny in accordance with provisions of Rule 219 and transmission after countersignature to the Accountant General. Full details of such charges need not be entered in the abstract bills, presented for payment at the treasury. A competent authority may in respect of specified items of countersigned contingent charges require the detailed contingent bills to be sent to the controlling authority for scrutiny and countersignature before it is presented for payment at the treasury.

Note.—The provisions of this para do not apply to contingent charges of heads of departments and other controlling authorities, which will be drawn and accounted for in accordance with the procedure laid down in the following para.

246. No detailed bills need be submitted to a higher authority for contingent charges which are not classed as countersigned contingencies, each bill presented at a treasury should, therefore, contain full details of the expenditure supported by necessary sub-vouchers for individual payments included in the bill.

247. The duties and responsibilities of disbursing and controlling officers with regard to contingent expenditure incurred on the public service are defined in Rules 218 and 219. The head of each department should issue such subsidiary instructions as may be necessary for the guidance of controlling and disbursing officers subordinate to him.

248. Budget Manual contains detailed instructions as to the general procedure for the control of expenditure against appropriation. The following special instructions are laid down for the control of contingent expenditure:—

- (i) Where the appropriation for contingent charges covers expenditure on a number of distinct and individually important objects or class of expenditure, such appropriation should be distributed by the controlling authority among the important items comprised in it. If some of the items are not important, those items taken as a whole may be treated as a single important item for this purpose. The expenditure on each important item should be watched and controlled separately against the

allotment for it, especially when the charges are of a fluctuating nature. The contingent register should be so designed that this can be done conveniently.

- (ii) For countersigned contingencies the monthly detailed bills provide all the information required by the controlling authority for checking the expenditure against the appropriation. If, in any month, the expenditure exceeds the monthly proportion of the appropriation for the year, the disbursing officer should send a report to the controlling authority along with the detailed bill, furnishing special reasons for incurring the excess expenditure.
- (iii) For non-countersigned contingencies, the controlling authority should get periodical statements from each disbursing officer (monthly or at least quarterly) of the progressive expenditure compared with the allotment under each item for which there is a specific appropriation or allotment. If the expenditure is progressing too rapidly, he should instruct the disbursing officer to curtail it to the necessary extent. He should also, during his local inspections, scrutinize the contingent registers of the offices under the control and satisfy himself generally that the charges are necessary and not excessive, the rates correct, the sanction obtained adequate, etc.

Special Rules relating to Particular kinds of Contingencies.

Contract Contingencies.

249. When under any special order of competent authority a lump sum is placed annually at the disposal of a disbursing officer for expenditure on specified items of contingencies, without further restrictions, the officer incurring expenditure against the lump sum allotment should be held entirely responsible for the regularity of such expenditure, and for any expenditure in excess of such allotment until the excess is sanctioned by competent authority.

Contingencies regulated by Scales.

250. Contingencies regulated by scales include such charges as liveries to Class IV servants, rewards for destruction of wild animals, batta to witnesses and the like. The authority prescribing the scale should lay down the conditions

precedent to the application of the scale, making it clear whether the bills must be countersigned before or after payment and what certificates should support the bills. It should be the duty of the controlling officers to see that the charges incurred are in accordance with the prescribed scales and the conditions which govern them.

Expenditure for other Officers.

251. When a Government officer makes purchases or incurs expenditure through an officer in another district and the amount to be paid on account of contingent expenditure incurred in this way is not less than Rs. 50, payment may be made by Bank Drafts, but otherwise every public officer who incurs expenditure in this way must treat it as expenditure of his own office, and not demand recoupment from the officer at whose request he, as an agent, incurs the expenditure. The charge must, however, be taken as expenditure of the department to which the officer requiring the expenditure is attached and therefore, an officer should address his applications for any service to the principal officer of his department in the district indented on, e.g., a police officer should ask the District Superintendent not the Magistrate, to purchase blankets for him. The Magistrate in such a case would pass on the indent, or the voucher if he has supplied any articles, to the police officer, who would deal with the charge if it is less than Rs. 50 as a final one of his own office, applying to the proper authority for an extra appropriation, if his own should fall short before the end of the year. The responsibility for obtaining proper sanction should always rest with the originating officer.

Note 1.—This rule is not applicable when purchases are effected in the Capital town of a State the cost may then be sent by Bank Drafts if it is not less than Rs. 25, and by Postal Money Order if it is less than Rs. 25.

Note 2.—The rule does not also apply to expenditure chargeable to local funds, which should always be recovered.

ANNEXURE A

*Drawal of funds on abstract contingent bills.**(See Rule 232)*

In cases of contingent expenditure of the classes mentioned in para 2 below, the Drawing Officers may draw the charges from the treasuries even if the expenditure is beyond their own powers of sanction, and the sanction of the higher authorities has not yet been obtained. The amount drawn should, in no case, exceed what is urgently required for immediate disbursement. These charges alone may be drawn on Abstract Contingent Bills. These amounts should be disbursed immediately and the detailed contingent bill prominently marked "Not payable at the Treasury" sent to the authority competent to sanction the charge for countersignature and onward transmission to the Accountant General, Rajasthan. This should be done soon after the close of the month in which the Abstract Contingent Bills are drawn and in any case before the 10th of that month. On the first Abstract Contingent Bill drawn after the 10th of each month, the following certificate should invariably be recorded:—

"Certified that the Detailed Contingent Bills in respect of the Abstract Contingent Bills drawn in the preceding month have been submitted to the Controlling Officer."

2. In the absence of this certificate, the payment of Abstract Contingent Bills drawn after the 10th of the month will be refused by the Treasury Officers under Article 232 of the General Financial and Accounts Rules.

3. *Departments. Items of Expenditure of contingencies for which Abstract Contingent Bills can be drawn.*

- | | |
|-----------------------------|---|
| 1. Agriculture .. | (i) Expenditure incidental to breakdown of vehicles, tractors, compressors etc.
(ii) Unforeseen and emergent expenditure on anti-locust operations.
(iii) Purchase of seeds and for meeting incidental charges thereof. |
| 2. Education .. | Expenses on travelling and messing arrangements for educational tours, training and other camps, and repairs to Kutchha buildings. |
| 3. Famine Relief Department | Payments to workers on muster rolls, gratuitous relief, purchase of stores for use on works. |
| 4. Police Department | Expenditure to be incurred urgently for repairs to vehicles which have broken down, for purchase of fodder for animals, for petty construction and repairs to Police lines and buildings, for Police parties for riots and pursuit of criminals etc., and for recruitment of policemen. |

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- | | | |
|--------------------------------|-----|--|
| 5. Colonization | .. | Payment of labour on muster rolls. |
| 6. Settlement | .. | Payment of labour on muster rolls |
| 7. Collectors | . | Expenditure incurred in connection with payments to workers on muster rolls and purchase of stores for use on Local Development Works. |
| 8. Revenue | .. | Payment to temporary labour employed for Land Revenue Work |
| 9. Mines Department | | Expenditure incurred in connection with payments to temporary labourers whose wages are drawn on muster rolls. |
| 10. Consolidation Department. | De- | Expenditure incurred in connection with payment to temporary labourers whose pays are drawn on muster rolls. |
| 11. Director, Animal Husbandry | .. | For purchase of animals. |
| 12. Development Department | | (i) Expenditure to be incurred on Seminars, camps and study tours.
(ii) Purchase of fodder for animals. |
| 13. Medical Department | | In connection with making payment for the purchase of vaccine lymph from the State Vaccine Institute, Patwadangar, Uttar Pradesh. |
| 14. Jail Department.. | | Purchase of Cotton yarn for Jail Factories. |

CHAPTER XII

Stores

I.—Introductory.

252. This Chapter contains the general rules applicable to all departments regarding stores required for use in the public service. Detailed rules and instructions relating to the various departments e.g., Public Works, Stationery and Printing, and other departments responsible for or concerned in large purchases, manufactures or consumption of stores should be laid down in departmental regulations relating to the departments.

Note.—The term “stores” used in this chapter applies generally to all articles and materials purchased or otherwise acquired for the use of Government, including not only expendable and issuable articles in use or accumulated for specific purposes, but also articles of dead stock of the nature of plant, machinery, instruments, furniture, equipment, fixtures, etc

253. Expenditure on stores incurred in the Civil departments is included under contingent expenditure (except where it is treated otherwise e.g. stores relating to works) and subject to what is provided in the following rules, is governed generally by the rules which apply to such expenditure.

II.—Purchase and Acquisition of stores.

Authorities Competent to purchase Stores.

254. Subject to any special rule or order applying to any particular department, an authority which is competent to incur contingent expenditure may sanction the purchase of stores required for use in the public service in accordance with the provisions contained in the following paras. Such purchases are also subject to the usual restrictions regarding the existence of necessary appropriation and to any monetary limits and other conditions prescribed generally or in regard to specific articles or classes of articles. The powers of subordinate authorities in the matter of purchase of stores are laid down in the Schedule of Powers.

Note.—Special powers delegated to the officers of Public Works Department will be found in the departmental Code

Rules and Instructions governing the Purchase of Stores.

255. All purchases of stores for use in the public service should be regulated in strict conformity with the Store Rules and the subsidiary instructions as may be issued by the Government from time to time. (See Appendix XVI).

256. Purchases must be made in the most economical manner in accordance with the definite requirements of the public service. Stores should not be purchased in small quantities. Periodical indents should be prepared and as many articles as possible obtained by means of such indents. At the same time, care should be taken not to purchase stores much in advance of actual requirements, if such purchase is likely to prove unprofitable to Government.

Where scales of consumption or limits of stores have been laid down by competent authority, the officer ordering a supply should certify on the purchase order that the prescribed scales or limits are not exceeded.

257. Purchase orders should not be split up to avoid the necessity for obtaining the sanction of higher authority required with reference to the total amount of the orders.

Receipt of Stores.

258. All materials received should be examined, counted, measured or weighed as the case may be, when delivery is taken, and they should be taken in charge by a responsible Government officer who should see that the quantities are correct and their quality good, and record a certificate to that effect. The officer receiving the stores should also be required to give a certificate that he has actually received the materials and recorded them in the appropriate stock register.

Issue of Stores.

259. When materials are issued from stock for departmental use, manufacture, sale, etc., the Officer-in-Charge of the stores should see that an indent in the prescribed form has been made by a properly authorised person, examine it carefully with reference to the orders or instructions for the issue of stores and sign it, after making suitable alterations under his dated initials in the description and quality of material, if he is unable to

comply with the requisition in full. He should then prepare and sign the form of the invoice attached to the indent accordingly to the supply actually made. The indent should be returned at once to the requisitioning officer for signature. When materials are issued, a written acknowledgment should be obtained from the person to whom they are ordered to be delivered or despatched, or from his duly authorised agent.

In case of stores issued to a contractor, the cost of which is recoverable from him, the acknowledgment should give full particulars of the materials issued, including the recovery rates and the total value chargeable to the contractor.

Transfer of Charge of Stores.

260. In cases of transfers, the Officer-in-Charge of stores should see that the stores in his custody are made over correctly to his successor and a proper receipt taken from him.

Every departmental officer is bound to take over charge of departmental stores which, from the death or departure of the person lately in charge or from any other cause, may be left at or near his station without adequate protection. For detailed instructions see para 261.

III.—Custody and Accounts of Stores.

General.

261. The head of an office or any other officer entrusted with stores of any kind should take special care for arranging for their safe custody, for keeping them in good and efficient condition, and for protecting them from loss, damage or deterioration. Suitable accommodation should be provided more particularly for valuable and combustible stores. He should maintain suitable accounts and inventories and prepare correct returns in respect of the stores in his charge with a view to preventing losses through theft, accident, fraud or otherwise and to making it possible at any time to check the actual balances with the book balances and the payment to suppliers, etc.

262. The form of stock accounts mentioned in the preceding para, should be determined with reference to the nature of the stores, the frequency of the transaction and the special requirements of each department or office in which they are used. The general and essential principles in accordance

with which such accounts are to be kept are laid down in the following paras.

It is not, however, intended that these rules should replace the detailed store accounting rules prescribed in the departmental regulations of various departments such as P.W.D. or in any special orders which apply to any particular department, unless a competent authority has held that the existing rules are defective and should be brought into harmony with the general principles laid down below. Where audit of the accounts of stores and stocks has been undertaken by the Comptroller and Auditor General, the Accountant General will bring to notice cases in which there is a hiatus to be filled in by the application of these rules and in which losses to Government could have been avoided by the use of these rules.

263 Separate accounts should be kept of—

- (i) "Dead Stock" such as plant, machinery, furniture, equipment, fixture; and
- (ii) Other stores.

Dead Stock.

264. An inventory of the dead stock should be maintained in all Government offices in form G.A. 162 showing the number received, the number disposed of (by transfer, sale, loss, etc.), and the balance in hand for each kind of article. The instructions given below should be carefully observed by all concerned.—

- (i) The inventory should be priced whenever the items have to enter into the block account maintained for a Government commercial undertaking or the value of the items is necessary to enable Government to calculate the charge to be levied upon private persons or bodies. As regards other items a numerical inventory would suffice, except for articles costing above Rs. 25.

Note.—For the purpose of numerical inventory, articles of a similar description such as tables, durries, carpets etc. should be put into separate categories, each category comprising articles of the same measurement and make and manufactured with the same metal or wood or other material.

- (ii) The inventory should ordinarily be maintained at the site of the dead stock. Whether it is desirable, in

any particular case, to depart from this general principle or to maintain additional consolidated inventories elsewhere should be decided on the merits of each case.

- (iii) The inventory should be checked by the competent administrative authority once a year and a certificate of the result of check recorded.
- (iv) Articles of dead stock should be verified at least once a year and the result of verification recorded on the inventory. All discrepancies noticed must be properly investigated and brought to account immediately so that the inventory may represent the true account.
- (v) When articles of dead stock, e.g., tools and plant, are lent to local bodies, contractors and others, the hire and other charges as determined under rules prescribed by competent authority should be recovered regularly.
- (vi) Government libraries and museums should maintain up-to-date catalogues as well as prescribed stock accounts and inventories.

Other Stores.

265. A reliable list, inventory or account of all stores in the custody of Government officers should be maintained, in a form prescribed by competent authority, to enable a ready verification of stores and check of accounts at any time, and transactions must be recorded in it as they occur.

266. Priced lists, recording both quantities and values should be maintained in cases where the stores are intended to be converted into money, or where it is desired to distribute their cost over the works, items or objects on which they are actually used.

In such cases, the expenditure on stores must be charged to a stores suspense head in the first instance.

267. Purely numerical inventories i.e., recording quantities only, will suffice for articles costing up to Rs. 25 when the articles are intended solely for the service of the department keeping them and it is not desired to distribute their cost. In

such cases the expenditure on stores must be charged off finally to the service concerned.

Note—In some cases it may be found necessary to show prices and measurements, etc. against some articles, say, when for facility of identification or other reason, it is desirable to distinguish costly articles from cheap articles bearing the same general description otherwise

268. The lists, inventories or accounts of stores should in all cases be subject to such internal check as may be prescribed by competent authority, whether or not they are subject to any check by the Accountant General.

269. A physical verification of all stores should be made at least once in every year under rules prescribed by competent authority, and subject to the condition that the verification is not entrusted to a person—

- (i) who is the custodian, the ledger-keeper or the accountant of the stores to be verified, or who is a nominee of, or is employed under, the custodian, the ledger-keeper or the accountant; or
- (ii) who is not conversant with the classification, nomenclature and technique of the particular classes of stores to be verified.

The verification should never be left to low paid subordinates and in the case of large and important stores, it should be, as far as possible, entrusted to a responsible officer who is independent of the superior executive officer in charge of the stores.

Note—The physical verification of Stores as referred to in the Rule will be carried out in accordance with the Rules therein after prescribed. (See detailed instructions in Annexure 'A' to this Chapter).

270. A certificate of verification of stores with its results should be recorded on the list, inventory or account, as the case may be, where such a verification is carried out.

In making a physical verification, the following instructions should invariably be observed:—

- (i) verification must always be made in the presence of the officer responsible for the custody of the stores or of a responsible person deputed by him;

- (ii) all discrepancies noted should be brought to account immediately, so that the stores account may represent the true state of the stores, and
- (iii) shortage and damages, as well as un-serviceable stores, should be reported immediately to the authority competent to write off the loss.

271. Balances of stores should not be held in excess of the requirements of a reasonable period or in excess of any prescribed maximum limit. In order to ensure the observance of this rule, a periodical inspection should be made by a responsible officer, who must submit a report of surplus and obsolete stores, to the authority competent to issue orders for their disposal—(See para 275). The inspection should, unless there be good reason to the contrary, be made six monthly in the case of perishable stores and once a year in the case of other stores. Stores remaining in stock for over a year should be considered surplus unless there is any good reason to treat them otherwise.

272. Where a priced inventory is maintained, it is essential that the values recorded therein shall not be materially in excess of the market value of the stores. The head of the department concerned must issue instructions to govern—

- (i) the fixation of prices with reasonable accuracy;
- (ii) the periodical review and revision of rates; and
- (iii) the agency to be employed in periodical revaluation.

Note.—The “market value” of an article, for this purpose, means the cost per unit at which the article or an article of a similar description, can be procured at a given time at the Stores Godown from some suitable public markets.

273. All profits and losses due to revaluation, stock taking or other causes should be duly recorded and adjusted where necessary. Formal sanction of competent authority should be obtained in respect of losses, even though no formal correction or adjustment in the accounts is involved.

274. (1) Losses due to depreciation should be analysed, and recorded under following heads, according as they are due to—

- (i) normal fluctuation of market prices;
- (ii) fair wear and tear;

- (iii) lack of foresight in regulating purchases;
- (iv) neglect after purchase.

(2) Losses not due to depreciation should be grouped under the following heads—

- (i) losses due to theft or fraud;
- (ii) losses due to neglect;
- (iii) losses due to an act of God and other calamities such as fire, enemy action, etc.;
- (iv) anticipated losses on account of surplusage of obsolete stores or of purchases in excess of requirements;
- (v) other losses due to damage, etc.

Sale and disposed of Stores and Writes off Stores.

275. The previous sanction of competent authority should be obtained to the writing off of all losses, deficiencies or depreciation in the value of stores.

276 Subject to any special rules or orders applicable to any particular department, stores which are reported to be obsolete surplus or unserviceable may be disposed of by sale or otherwise under the orders of the authority competent to sanction the writing off of a loss caused by deficiencies and depreciation equivalent to their value.

Each order declaring stores as unserviceable should record the full reasons for condemning them and how the condemned stores are to be disposed of, i.e., whether by sale, public auction or otherwise. The head of the office should record full particulars regarding all condemned stores in suitable lists from which their disposal can be watched.

277 Sales to private persons of stores other than those which are found to have become obsolete or unserviceable are regulated by special rules and orders applicable to particular departments. When stock materials are sold to the public or any other department or authority at their full value, a suitable percentage as determined by competent authority should be added to the book value to cover charges on account of supervision, storage and contingencies. This addition may, however, be waived by the officer empowered to sanction the sale in the case of surplus stock which in his opinion would otherwise be unsaleable.

Opium Stock in the custody of Treasury Officers.

278. The opium in store must be kept in the treasury strong room and not elsewhere and all receipts into and issues from stock should be entered in a store register maintained for the purpose over the initials of the Treasury Officer. The Treasury Officer should give out opium to the Treasurer as required for sale to the public, an account of opium so issued to and sold by him being kept by the Treasury in a sub-register in suitable form to be determined by the Treasury Officer. The Treasury Officer should see that all issues to the Treasurer are entered up in the register and the proceeds of opium sold are duly credited into the Treasury account. The balance of opium in the hands of the Treasurer should be checked by the Treasury Officer at least once every month. No more opium should be issued to the Treasurer than is necessary to meet current demands.

IV.—Audit of Stores and Stock Accounts.

279. When audit of the accounts of stores and stock kept in any office or department is undertaken by the Comptroller and Auditor General, it will be conducted in accordance with the regulations embodied in Appendix IX.

ANNEXURE 'A'

*(See Rule 269)**Rules for carrying on physical verification of stores in the Government Departments.*

Physical verification be done for each item of stores and stock at least once a year before the close of the financial year.

1 Physical verification of stores should be entrusted to an officer or subordinate official who is not connected with the stores, is not subordinate to the officer-in-charge of the stores and is thoroughly conversant with the items of stores.

2 Physical verification should be done in the presence of the store-keeper or officer-in-charge of the stores and every time when such verification is made, the officer concerned should personally attest the entry in the stores or stock ledger.

3. Cent-percent verification should be done as precisely and as correctly as possible.

4. Separate list showing excesses and shortages, if any, should be drawn up and a copy thereof should be delivered on spot to the officer-in-charge of the Stores for entering excess in the stock register and for regularisation of the shortages.

5. Physical verification should be conducted either in one or all of the following methods as the items of stores warrant:—

(a) By count.

(b) By measurement (yard feet or inches).

(c) By weights (Mds. Srs. Chht. or Lb. Oz. etc.).

6 In verifying the articles of stores in which shortage occurs due to evaporation of the contents of the article, an allowance for such shortage be given according to some approved standard keeping in view the period of stores.

7. While carrying out the physical verification of the stores the Officer should keep in view the following points and submit a precise report on each point in a separate para:—

(a) Articles of consumable nature which are in stock over a year and suggestion for its disposal.

(b) Stock in hand in excess of the requirement of the department for a year, and if so, the details of such items should be specified.

(c) Unserviceable obsolete or surplus articles in stores for which survey report should be prepared and sanction for writing down the value has to be obtained.

(d) Remarks should also be made if any deficiencies, undue depreciation of store and stock articles which are to be exhibited in the survey report.

8. Physical verification should also be done of the empty containers namely packing cases, drums of various sizes, metals contained and other costly packing material with suggestion for their disposal.

9. Remarks about the suitability of the building for storage (fire proof safety against pilferage or rains or rats nuisance or white ants, storage accommodation, and way of storing articles) should be recorded in the physical verification report.

10. The date and time taken in conducting physical verification should be recorded in the report.

Note.—The rules prescribed above shall, *mutatis mutandis* apply to the stores, lying in Malkhanas under the custody of Police Department and Civil and Criminal Courts.

CHAPTER XIII

Works.

Introductory.

280. For purposes of administration and control, buildings and other works are divided broadly into the following classes:—

- (i) Public Works *i.e.*, Civil Works and Irrigation, Navigation, Embankment and Drainage Works under the administrative control of the Public Works Department, and
- (ii) Buildings and other works under the administrative control of departments using or requiring them.

These comprise *inter alia*:—

- (1) all works pertaining to the quasi-commercial departments and undertakings;
- (2) any other work or class of works allotted under orders of Government to the department using or requiring them.

Note.—Subject to any general or special rule or order of Government to the contrary, the term “administrative control” as applied to works implies *inter alia* the assumption of full responsibility for the construction, maintenance and upkeep of buildings and other works and the provision of funds for the execution of those functions (See also Rule 451).

281. Subject to the observance of the following general Rules, the initiation, authorisation and execution of works allotted to particular departments should be regulated by detailed rules and orders contained in the respective departmental regulations and by other special orders applicable to them.

General Rules.

282. Except in cases covered by any special rules or orders of Government no work should be commenced or liability incurred in connection with it until:—

- (i) administrative approval has been obtained from the authority appropriate in each case;

- (ii) sanction, either special, or general of competent authority has been obtained authorising the expenditure;
- (iii) a properly detailed design and estimate has been sanctioned; and
- (iv) funds to cover the charge during the year have been provided by competent authority.

If, in any case, whether on grounds of urgency or otherwise, an executive officer is required by superior authority to carry out a work or incur a liability which involves an infringement of these fundamental rules, the orders of such authority should be conveyed in writing. On receipt of such written orders or, in cases of emergency, on his own responsibility, the officer may proceed to carry out the necessary work, subject to the condition that he immediately intimates to the Accountant General that he is incurring an unauthorised liability and states approximately the amount of the liability which he is likely to incur.

283. (1) The powers delegated to various subordinate authorities to accord administrative approval and to sanction expenditure upon, and to appropriate and re-appropriate funds for works are regulated by the orders contained in the Schedule of Powers and other special orders contained in the respective departmental regulations.

(2) For purposes of approval and sanctions a group of works which forms one project should be considered as one work, and the necessity for obtaining the approval or sanction of higher authority to a project which consists of such a group of works is not avoided by the fact that the cost of each particular work in the project is within the powers of approval or sanction of any authority subordinate thereto.

Note.—While no officer may sanction any estimate for a work which cannot be fully efficient unless other works are also sanctioned if the cost of all such works collectively exceeds his powers of sanction, it is not the intention that two or more works should be regarded as forming part of a group of works merely because they are of the same nature, if they are otherwise mutually independent.

284. The authority granted by a sanction to an estimate must on all occasions be looked upon as strictly limited by the

precise objects for which the estimate was intended to provide. Accordingly, any anticipated or actual savings on a sanctioned estimate for a definite project should not, without special authority, be applied to carry out additional work not contemplated in the original project or fairly contingent on its actual execution.

285. Any development of a project thought necessary while a work is in progress, which is not fairly contingent on the proper execution of the work as first sanctioned should be covered by a supplementary estimate.

286. To facilitate the preparation of estimates as also to serve as a guide in settling rates in connection with contract agreements, a schedule of rates for each kind of work commonly executed should be maintained for each locality and kept up to date. The rates entered in the estimates should generally agree with the scheduled rates but where, from any cause, these are considered insufficient, or in excess, a detailed statement must be given in the report accompanying the estimate, showing the manner in which the rates used in the estimate are arrived at.

286A. When works are given out on contract, the general principles laid down in Rules 18 and 19 should be carefully borne in mind.

*Works under the administrative control of the Public
Works Department.*

287. Subject as provided in Rule 280, provision for expenditure on all buildings, communications and other works required by civil departments which Government has not specifically allotted to such departments should be included in the Grant for "Civil Works" to be administered and accounted for by the Public Works Department. No such work may be financed partly from funds provided in a departmental budget and partly from the budget for civil works.

The term "Civil Works" used in this rule embraces all works chargeable to the heads "50-Civil Works" and "81—Capital Account of Civil Works outside the Revenue Account".

Note.—Separate grants are obtained for expenditure on Irrigation, Navigation, Embankment and Drainage works in charge of the Public Works Department.

288. The rules and instructions contained in the Public Works Code should be strictly observed by all authorities responsible for the preparation of budget estimates and administration of funds allotted for State Public Works.

Works under the administrative control of other Civil Departments.

289. Save where any particular department has been authorised by the Government to execute all or specified classes of departmental works without reference to the Public Works Department, and subject to any special rule or order issued by Government to apply to special classes of works, all original works and special repairs costing more than Rs. 500 relating to buildings and other works, the administrative control of which vests in other civil departments, should be executed through the agency of the Public Works Department. In exceptional cases in which the Public Works Department is not employed for the execution of such works or repairs, the Accountant General should invariably be consulted at the initial stage, *i.e.* prior to an agreement being entered into with an architect or contractor, so that suitable provision may be made as far as possible for normal audit and financial control.

290. When works allotted to a civil department other than the Public Works Department are executed departmentally, whether direct or through contractors, the form and procedure relating to expenditure on such works should be prescribed by departmental regulations framed in consultation with the Accountant General generally on the principles underlying the financial and accounting rules prescribed for similar works carried out by the Public Works Department. The guiding principles are laid down in Annexure A to this chapter.

Note.—Expenditure on works of petty constructions and repairs costing Rs. 500 or less, relating to buildings under the administrative control of civil department other than the Public Works Department, may be drawn and charged as contingent expenditure of the department concerned, provided that where any individual item of such petty works costing Rs. 500 or less forms part of a bigger programme, the expenditure should be treated as “works expenditure” of the department carrying out the work.

*Special rules for Sanitary, Water-supply and Electric
Installation to Government Buildings, etc*

291. Subject as hereinafter provided, all works and repairs in connection with sanitary water supply and electric installations to Government buildings, should be carried out by or through the agency of Chief Engineer (B&R) and Rajasthan State Electricity Board, except in special cases under the orders of Government.

Miscellaneous rules

292. The acquisition of a building by purchase even though the purchase of the required accommodation may have been sanctioned by competent authority is prohibited except with the specific sanction of the Government. In all such cases, a survey and valuation report by the Public Works Divisional Officer should be submitted to the Head of the Administration.

293. No public building, which is not a purely temporary structure, may be sold or dismantled without the sanction, previously obtained, of Government.

294. In respect of buildings available for occupation as residences, capital and revenue accounts are prepared periodically by the Accountant General in accordance with the directions given in the Account Code, Volume IV issued by the Comptroller and Auditor General and any further orders that Government may issue in this behalf. All officers concerned should furnish the Accountant General annually with the necessary data in respect of such buildings in such form as may be prescribed by the Accountant General.

295. Expenditure incurred on public ceremonies including ceremonies connected with the inauguration of important public works e.g. the laying of foundation stones of public buildings, the opening of canals, the opening of bridges etc. will be subject to the sanction of the Government.

Expenditure within these limits might be incurred with the sanction of the Administrative Departments of the Government.

Note.—Ordinarily, the expenditure on such ceremonies should be restricted to a maximum amount of Rs. 1,000/- in each case and the expenditure on refreshments served to guests on such occasions

should not be allowed to exceed Re. 1/- per head. Previous concurrence of the Finance Department will be required where, in view of the special circumstances of any occasion, expenditure in excess of these limits is proposed to be incurred.

296. The preparatory stages of a major work may take anything from three months to a year and attempts to expedite the execution of works contrary to Code rules lead to bad estimating and computing and, to actual losses of money. These unfortunate results have been commented upon adversely by the Finance Department on various occasions, and it is desirable that the tendency to rush the preparatory stages for works should be checked. The Chief Engineer and his subordinate officer should accordingly take, in all cases, such time as is considered necessary, for the preparation of proper estimates, the grant of technical sanction and the invitation and examination of tenders and refrain from entertaining requests from administrative departments for special treatment. In emergent cases, however where circumstances warrant a departure from methods laid down by the Codes, the Public Works Department may issue special instructions on a reference received from the administrative department concerned.

ANNEXURE A

*General Principles regarding the Accounting of expenditure on
"works" executed by the Civil Officers**(See Rule 290).*

1. Adequate accounting arrangements should be made in respect of all big projects before they are started. Failure to make such arrangement may result in financial loss and discredit to Government. It is, therefore, of the utmost importance that whenever proposals for big projects, or for commercial or quasi-commercial undertakings are made, suitable provision should be made therein for the accounting and audit procedure to be observed. Departments initiating such projects and schemes should consult the Accountant General, at a very early stage, regarding the arrangements necessary for proper accounting and audit and include suitable proposals as integral parts of the proposed schemes and projects. The Finance Department should also be associated in the formulation of the arrangements necessary for the proper accounting and audit.

2. For every work there should be a duly sanctioned detailed estimate, copies of sanctions to estimates are to be communicated to the Accountant General by the sanctioning authority as soon as a sanction is accorded. If, however, the number of works sanctioned is large, such sanction may conveniently be communicated through a monthly statement. Copies of sanctions to contracts, establishment charged to works or any other financial sanctions should be communicated to the Accountant General individually.

3. Payments for all works done by contract or materials purchased should be made on the basis of measurements recorded in Measurement Books. A muster roll should be prepared for works done by daily labour. It is desirable that the prescribed forms should be used for payment to contractors. If any establishment is entertained on monthly wages whose pay is chargeable to a work, Form C. P. W. 29 may be used for payment of their wages. The rules regarding the preparation and check of these documents will be found in Public Works Account Code.

4. Separate contingent bills should be prepared for expenditure relating to "Works" duly supported by sub-vouchers in forms referred to in paragraph 2 above. The name of work as given on the sanctioned estimate should be noted conspicuously on each sub-voucher as well as in the bill itself.

5. At the end of a month every disbursing officer will render to the Accountant General the following monthly accounts so as to reach him by the 8th of the next month:—

- (i) Schedule of works expenditure showing expenditure incurred during the month and total charges up-to-date in respect of every work in progress. All payments pertaining to a work during a month and voucher number and date will be posted in the relevant columns of the form and all works in progress will be shown in this schedule.

- (ii) Contractors' ledger:—This account need only be prepared in accordance with Public Works Account Code, if any intermediate payment on running account is made to a contractor. It is not required in cases where every payment to contractors is final.
- (iii) Accounts of receipts and issues of Tools and Plant purchased by or belonging to the departmental office:—To be prepared in accordance with Public Works Account Code.

6. In respect of articles of Tools and Plant purchased in connection with "works" an Annual Register to show receipts, issue and balances will have to be maintained in accordance with Public Works Account Code. The Register may be annually closed as soon after the month of September as possible, the book balance being physically verified and certified and sent to the Accountant General by the Officer concerned so as to reach him on or before the 15th of November every year.

7. A copy of the Register of buildings in charge of every disbursing officer should be sent to the Accountant General in the prescribed form.

Note.—As far as possible the same forms as are in use in Public Works Department should be used.

CHAPTER XIV

Miscellaneous Expenditure.

I. General.

297. The term "miscellaneous expenditure" applies generally to all expenditure in the civil departments, which does not fall under the category of pay and allowances of Government servants, pensions, contingencies, grant-in-aid, contributions, stores or works.

298. Miscellaneous expenditure is subject generally to the rules of procedure which apply to contingent expenditure except in so far as it may be governed by any special rules or orders made by competent authority.

II. Refunds of Revenue.

299. Refunds of revenue are broadly classified as—

- (i) refunds to which the claimants are legally entitled, and
- (ii) refunds which are made *ex gratia*, Government being under no legal obligations to make them.

Note 1.—Refunds of revenues are not regarded as expenditure for purposes of grants or appropriations.

Note 2.—Remissions of revenue allowed before collection are to be treated as reduction of demands and not as refunds.

300. Subject to the provisions of the relevant Acts and rules made thereunder, the sanction necessary, for refunds of revenue will be regulated by the powers delegated under Schedule of Powers.

The sanction may either be given on the voucher itself or noted in it, a certified copy being attached when such are not separately communicated to the Accountant.

301. Before a refund of any kind, allowed, the original demand or realisation must be traced and a reference to the same recorded against the original entry in the documents as to make the entertainment of a claim impossible. Any acknowledgement

should, if possible, be taken back and destroyed and a note of the repayment recorded on the counterfoil of the receipt.

302. Refunds of revenue can be drawn only on the demand and on the receipt of the person entitled to receive them after production of proper authority; on no account may they be drawn on the receipt of a departmental officer and lodged in a deposit account pending demand.

Every refund shall be noted against the original credit in the departmental accounts or other documents in which the moneys received are entered in detail, and a certificate of such a note having been made must be given in all vouchers for refunds.

Instructions.

1. In cases where the lapsed deposit statements are available they shall, out of necessity, be adopted as a reliable record for verification of the original credits and payments authorised subject to the safe-guards provided in clauses 3 and 4 below.

2. In cases where no lapsed deposits statements are available, the credits will be got verified from the original records of the treasury, where possible.

3. In all such cases, the drawing officers shall be required to record a certificate in the bill that the amount was actually deposited into the treasury and has not been drawn before.

4. A register shall be maintained in the Accountant General's Office as well as in the treasury to keep a day to day record of these payments to guard against a double claim.

5. In cases where verification is not complete and satisfactory, the claimant shall be required to execute a bond agreeing to make good the loss to Government should the payment turn out to be irregular at a later stage.

303. Except as hereinafter provided, or unless some other form has been prescribed by departmental regulations for any particular class of refunds, bills for drawing money from the treasury on account of refunds of revenue shall be prepared in form G.A. 117. The officer who received the original amount shall fill in columns 1 to 5 of the form and sign the certificate

at foot, while the Treasury Officer shall verify the credit by means of the particulars in columns 4 and 5 and affix his signature in column 6 in token of his having done so.

304. If the amount of an examination fee, or any part of it, is to be refunded a certificate will be endorsed upon the original receipt by the Secretary, Public Service Commission, or the appropriate authority concerned, specifying the amount to be refunded; and the amount so authorised may be paid on presentation of the original receipt endorsed as above, the recipient giving his receipt below the endorsement.

Note 1.—When a refund has to be made of a part of a lump sum remitted into the treasury on behalf of several candidates in a school, for which a single collective receipt has been issued, the procedure laid down in Rule 303 should be followed.

Note 2.—Special form Cash Challan (Form G A. 57A) has been prescribed.

305. The following provisions shall apply to refunds of revenue credited (other than taxes on income), where the amount involved does not exceed Rs. 100—

- (i) On receipt of a refund order passed by the Collector or other officer concerned the Treasury Officer may at his discretion issue a notice (a) inviting the person to whom the refund is to be made to receive payment at the treasury, and (b) intimating that on failure to comply with the invitation within one month (or such longer period as may appear necessary) the amount of the refund will be remitted to the payee by Postal Money Order at his expense.
- (ii) When the payee appears in person at the treasury the Treasury Officer should see that no avoidable delay occurs in getting the voucher for the refund signed by the payee who may then receive the payment personally or by a duly authorised agent or by money order at his own expense.
- (iii) On receipt of the money order acknowledgement duly signed by the payee, it should be attached to the refund voucher in which the full amount of the refund and the deduction made therefrom on account of the money order commission should be clearly shown; the voucher should then be disposed of in the usual way. The Accountant General will

accept such voucher with the money order acknowledgement as a valid receipt for the full amount of the refund entered therein.

III.—Grants-in-aid, Contributions, etc.

Grants to Public Bodies, Institutions, etc.

Note.—The term grants-in-aid, contributions etc., includes such classes of expenditure as grants to local bodies, religious charitable or educational institutions, stipends, scholarships, contributions to public exhibitions and fairs, expenditure from the discretionary grants placed at the disposal of Administrative Departments, Commissioners, etc., and compensations to Government servants for accidental losses, etc

306. (1) Unless in any case Government directs otherwise, every order sanctioning a grant should specify clearly the object for which it is given and the conditions, if any, attached to the grant. In the case of non-recurring grants for specified objects, the order should also specify the time-limit within which the grant or each instalment of it is to be spent, by whom the certificate should be given of the completion of a building or the purchase of equipment in respect of grants for buildings or the purchase of equipment, and by whom the expenditure on the specific service for which the grant is given should be audited and in what form the audited statement of accounts should be submitted and by what period.

(2) Only so much of the grant should be paid during any financial year as is likely to be expended during that year. In the case of grants for specific works or services such as buildings, water-supply schemes and the like, the sanctioning authority should use its discretion in authorising payments, according to the needs of the work. The authority signing or countersigning a bill for grant-in-aid under the relevant Rules should see that money is not drawn in advance of requirements. There should be no occasion for a rush for payment of these grants in the month of March.

(3) Before a grant is paid to any public body or institution the sanctioning authority should, as far as possible, insist on obtaining an audited statement of the account of the body or institution concerned in order to see that the grant-in-aid is justified by the financial position of the grantee and to ensure that any previous grant was spent for the purpose for which it was intended. It is not essential for this purpose, however, that

the accounts should be audited in every case by the Indian Audit and Accounts Department and it will be sufficient therefor if the accounts are certified as correct by a registered accountant or other recognised body of auditors. In the case of small institutions, which cannot afford to obtain the services of a registered accountant or other registered body of auditors, the sanctioning authority may exercise its discretion of exempting any such institution from the submission of accounts audited in this fashion.

The authority sanctioning a grant, while communicating the sanction to the Accountant General, should state whether the audited statement of accounts has been received when required or whether the grantee has been exempted from submitting the statement.

Note.—This order applies both to non-official institutions and to semi-official ones, such as Public Clubs, etc

307. In cases in which conditions are attached to the utilisation of a grant in the form of specification of particular objects of expenditure or the time within which the money must be spent, or otherwise, the departmental officer on whose signature or countersignature the grant-in-aid bill was drawn should be primarily responsible for certifying to the Accountant General, where necessary, the fulfilment of the conditions attaching to the grant, unless there is any special rule or order to the contrary. The certificate should be furnished in such form and at such intervals as may be agreed between the Accountant General and the head of the department concerned. Before recording the certificate, the certifying officer should take steps to satisfy himself that the conditions on which the grant was sanctioned have been or are being fulfilled. For this purpose he may require the submission to him at suitable intervals of such reports, statements, etc., in respect of the expenditure from the grant as may be considered necessary. Where the accounts of expenditure from the grant are inspected or audited locally, the inspection or audit report, as the case may be, will either include a certificate that the conditions attaching to the grant have been or are being fulfilled or will give details of the breaches of those conditions.

308. Unless it is otherwise ordered by Government, every grant made for a specific object is subject to the imple

conditions:—

- (i) that the grant will be spent upon the object within a reasonable time, if no time-limit has been fixed by the sanctioning authority; and
- (ii) that any portion of the amount which is not ultimately required for expenditure upon that object should be duly surrendered to Government.

309. Grants-in-aid, contributions, etc., sanctioned by the Government shall not be disbursed at the treasury except under the authority of the Accountant General, but when such expenditure is sanctioned by subordinate authorities under the powers delegated to them, the Treasury Officer may make disbursements without specific authority of the Accountant General.

310. Educational scholarships and stipends sanctioned by the Government may be disbursed by the Treasury Officer without specific authority from the Accountant General.

311. Save as hereinafter provided, bills for grants-in-aid, contributions etc., shall be presented in Form G.A. 118 unless some alternative form is authorised by departmental regulations. The orders sanctioning the payment must be quoted in each case. Unless in any case the sanctioning authority direct otherwise, the bills shall be prepared and vouched for by the grantees, and no such bill shall be paid by the Treasury Officer unless it bears the signature or countersignature of sanctioning authority, or such other Government official as may be nominated by it in this behalf; provided that when the sanction of the Government communicated in the form of an express order to the Accountant General to make the payment, the Accountant General may authorise the payment of the bill without requiring the signature or countersignature of a Government official.

312. In the Public Works Department, grants-in-aid may be included in the same bill as contingent charges, but the abstract of the bill should show the total amounts for each class separately.

313. Bills for educational scholarships, stipends etc., shall be presented in Form G.A. 119, or in such other form as may be prescribed by the Government after consultation with the Accountant General. In the case of payments to institutions under private management, such bills shall be prepared and

vouched for by the authorities of the institutions concerned and countersigned by such Government official as may be nominated in this behalf by the Government. The orders sanctioning the payment must be quoted in each case.

314. If any conditions are attached to the payment of scholarships or stipends, the bill must bear a certificate of the countersigning officer that he is satisfied that the prescribed conditions have been fulfilled.

315. Compensations to Government servants for accidental losses, etc., due to effect of floods, cyclone, earthquake or otherwise may be drawn in ordinary pay bill form, and subject as provided in rule 309, bills so drawn may be paid at the treasury on the authority of the sanction noted in the bills.

Expenditure from Discretionary Grants

316. When under orders of competent authority an allotment for discretionary grants is placed at the disposal of a particular officer, the expenditure from such grants will be regulated by general or special orders of the Government, specifying the objects for which the grants can be made and any other condition that should apply to them. Such grants must be non-recurring, i.e. not involving any future commitments.

Other Grants.

317. Grants, Subventions, etc. other than those dealt with in the foregoing paragraphs, can be made only under special orders of Government.

IV.—Compensation to Civil Officers for Loss of Property.

318. (1) All cases in which it is proposed to grant compensation to any civil officers for the accidental loss of his property should be referred to Government for orders through the Administrative Department concerned.

(2) Compensation will not ordinarily be granted to a Government servant for any loss to his property, which is caused by an act of God, as earthquake, floods, etc., or which is due to an ordinary accident, which may occur to any citizen, e.g. loss by theft or as the result of railway accident, fire, etc. The mere fact that, at the time of the accident, the Government

servant is technically on duty or is living in Government quarters in which he is forced to reside for the performance of his duties will not be considered as a sufficient ground for the grant of compensation. These points should be borne in mind while submitting proposals to Government.

CHAPTER XV

Deposits

I.—Introductory.

319. (a) Deposits proper are classified according to the department through which they are received. The usual classes are (1) Revenue deposits, (2) Civil Court deposits; (3) Criminal Court deposits, (4) Local Fund deposits, (5) Forest deposits, and (6) Public Works deposits.

Another important class is "Personal deposits", the account kept of them in the treasury is of the nature of a banking deposit account.

Other classes may be added under the orders of the Government.

Separate registers should always be maintained for "Central" and "State" deposits.

Notes.—1. All challans for credit of money as a 'deposit' and all orders for repayment of 'deposits' should indicate whether the item is 'Central' or 'State'.

2. These deposits as well as lapses of the same are to be treated as "Central" or "State" according as the Government which exercises control over the depositors or the departments concerned, is "Central" or "State".

(b) The following rulings regarding classification are to be observed;

- (i) *Revenue Deposits.*—Proper are deposits made in revenue courts or in connection with revenue administration; they include customs, salt and opium deposits. They also include earnest money deposits made by intending tenderers of the Civil departments and security deposits realised by the Police Department under the Motor Vehicles Act or otherwise. Deposits of the nature of revenue deposits pertaining to the P.W.D. and Forest Departments if received at the treasury should be passed on for accounting in the accounts of the division concerned. The earnest money deposits credited by

Public Works contractors in the treasuries should be initially taken to the head 'Revenue Deposits' and only the earnest money deposits of successful tenderers should be transferred to the Schedule of Public Works miscellaneous receipts under the Head P.W. Remittance by debit to Revenue Deposits. On receipt of the challan from the Divisional Officer, duly endorsed with the words "Received payment by transfer credit to Public Works Department". The deposits of unsuccessful tenderers should, however, be refunded by the Treasury Officer direct to the contractors as a refund of Revenue Deposits. Revenue deposits may be received at sub-treasuries as well as at district treasuries. Tenderers should themselves make the deposits at the treasury or sub-treasury which is most convenient to them and should attach to their tenders the treasury challan in support of the payment of earnest money. No previous authority of a departmental officer is necessary to make the deposit but the depositor must state the designation of the Government servant in whose favour he makes the deposit and that designation must be stated on the receipt or challan given by the treasury.

Security deposits received in cash from Government servants and contractors other than Public Works Department contractors, including those which are ultimately converted into interest bearing securities, should be credited to "Revenue Deposits".

- (ii) *Personal Deposits*.—(1) Receipts and payments on account of wards and attached estates under Government management are recorded in the treasury in personal ledgers. (2) Other personal deposits made by Government servants in their official capacity may not be accepted without the special sanction of the Government accorded in consultation with the Accountant General for the opening of a banking account with the treasury.

Note.—Personal deposit accounts can be opened under the above rule only at the Treasury or treasuries specified for the purpose by the Government in their order sanctioning the opening of the banking account.

II. Limitations.

320. No moneys shall be received for deposit in the Government account unless they are such as by virtue of any statutory provision or of any general or special orders of the Government are required or authorised to be held in the custody of the Government.

Subject as aforesaid, it is the business of the Treasury Officer to see that no item is credited as a deposit save under formal order of competent authority, and also, if the amount could be credited to some known head in the Government Account, to make representations to the court or authority ordering its acceptance. No sums are to be credited in any deposit register which can be carried to any other head of account; for example, revenue paid to the Government on account of a demand not yet due should at once be finally carried to the proper head of revenue, and may not be placed in deposit.

321. The treatment of the following items as deposits is prohibited:—

- (a) No pay, pension or other allowance should be placed in deposit on the ground of the absence of the payee or for any other reason; in a district office pay should not be drawn till the claimant appears.

Note.—When a pension is granted to several persons jointly, it may not be drawn on the appearance of one claimant only, and payment of his computed share made, the balance being placed in deposit.

- (b) No fines should be placed in deposit on the ground that appeal is pending they should be credited at once to the appropriate head of revenue, and refunded, if necessary, on order of the appellate court. But compensation fines (including costs in criminal cases) due to an injured party, and not to Government, should be kept in deposit both in appealable and non-appealable cases, till they lapse under the ordinary rule.

Note.—Fines payable to local bodies under any law, or ordered by courts to be distributed as rewards to Government servants or private persons, should not be paid at once, but kept under "Criminal Court Deposits" till the period allowed for appeal has elapsed or if an appeal is presented, till it is decided.

- (c) Refunds, whether of stamp or of other receipts, can be drawn only on the appearance and on the receipt of the person entitled to them, after production of due authority, on no account may they be charged on the receipt of an official and lodged in deposit pending demand.

322. (a) The net sale-proceeds of impounded cattle are to be kept in deposit for three months, and if no claim be made within that time, are to be credited to the proper account.

(b) The sale-proceeds of unclaimed property are not to be placed in deposit at all, the property itself is to be kept for six months, but money realised by sale at once placed at the disposal of the Government, and should be taken to credit of administration of justice. Exception must, however, be made in the case of property left by persons dying intestate and without heirs, which civil courts will secure and hold for certain periods in accordance with the local law.

Notes. -1 If unclaimed property be perishable and be sold because it cannot be kept, its proceeds should be held for six months in deposit, but the circumstances should be clearly stated under "Nature of Deposit".

2 Money belonging to prisoners in jail should not be held for long terms by the jail department; but should be paid into the treasury at convenient intervals. Such deposits should be classed as "revenue deposits" and repayments should be made in accordance with the procedure laid down in clause (a) of Rule 324.

3. The Police Department should have no deposits except security and earnest money deposits, which should be paid into the treasury as revenue deposits; unclaimed property found by, or delivered up to, a police officer should be made over to the magistrate; proceeds of sales of old stores or other Government property should be paid into the treasury for credit to the revenues of the State; no pay, reward or other allowance payable to a police officer should be held undischarged.

4. Money belonging to the mental patients confined in a Mental Hospital shall be deposited into the treasury without undue delay, to be credited into the Government account as "Revenue Deposits". Repayments of this money shall be made in accordance with the procedure laid down in Note (2) under Rule 324.

323. Moneys which do not relate to or form part of the revenues of the State shall not be included into the Government account. Money tendered as personal deposits by private individuals or by Government servants acting in other than

their official capacity, and funds of quasi-public institutions even though, like certain dispensaries, they are aided by the Government, should not, therefore be accepted for deposit in a treasury without the special sanction of the Government. Nor can any jewels or other property received for custody and restoration in kind be brought on the deposit register, though the value be stated in money.

III. Revenue Deposits—Repayments.

324. (a) A person claiming refund of a deposit must produce an order of the court or authority which ordered acceptance of the deposit; this order the Treasury Officer will compare with the entry in the register of receipts, and, if the balance be sufficient, he will take the payee's receipt, make payment, and record it at once, under his initials, both in the register of repayments from which a daily total is carried to the cash book and in that of receipts; noting in both also the date and amount of the repayment. If there be not a sufficient balance at credit of the particular item, the Treasury Officer will endorse this fact on the order and return it to person presenting it.

(b) Earnest money deposits of the Civil and Defence Departments will be refunded only under the authority of an order endorsed upon the original deposit of the Treasury Officer, by the departmental officer in whose favour the deposit was made. It must be borne in mind that no part payment can ever be made. If, however, the departmental officer desires that the deposit, instead of being refunded, be credited to a head of revenue, he will return the receipt with this direction, whereupon the Treasury Officer will make the necessary transfer on the authority of this voucher.

Notes.—1. When at a treasury the business of which is conducted by the Bank a deposit is repaid by an order on the Bank, the entry in the register of receipt will be made when the order is issued and that in the register of repayments when the repayment is reported in the daily bank sheet.

2. In the case of the mental patients' deposits the Superintendent in charge of a Mental Hospital will make the payments in cash to the discharged patients from his permanent advance which he should subsequently recoup by withdrawing the deposits from the treasury in the manner laid down in clause (a) above.

325. Register of Deposits and their repayments will be kept in form G. A. 171.

Form No. G.A. 120 has been prescribed for the repayment order and voucher for deposits repaid. Order of payment should as far as possible be recorded in English.

As a safeguard against fraud the authority ordering repayment shall enter the name of the payee after the words 'Passed for payment,' thus: "Passed for payment to.....".

326. Unless it be otherwise provided by any law, or rule or order issued by competent authority, a deposit repayment order shall remain in force for a period of three months from the date on which it was issued, after which no repayment can be made on its authority unless it is revalidated.

327. A certificate from the administrator of every personal ledger account (to the effect that the balance claimed by him is of a named amount, and detailing his outstanding cheques in order to explain the difference between his balance and that admitted by the Treasury Officer in his plus and minus memorandum) should be transmitted along with the clearance registers for other classes of deposits.

Lapses—Annual Accounts.

328. Deposits of the Excise Department not exceeding one rupee, and other deposits not exceeding five rupees unclaimed for one whole account year, balances not exceeding five rupees of deposits, partly repaid during the year then closing, and all deposits or balances unclaimed for more than three complete account years will, at the close of March in each year, be credited to the appropriate head of revenue by means of transfer entries in the office of the Accountant General.

Notes.—1. The Government may in relation to any particular class of Departments issue orders varying or relaxing any of the condition or limitations specified in this Rule.

2. For the purpose of this Rule, the age of repayable item or a balance of it is reckoned as dating from the time when the item or the balance, as the case may be, becomes first repayable.

329. Deposits credited to the revenues of the State under provisions of the above rule cannot be repaid without the sanction of the Accountant General but this sanction will be given as a matter of course on ascertaining that the item was really received, was carried to credit as lapsed, and is now claimed by the person who might have drawn it any time

before the lapse. The amount of a lapsed deposit refunded will, however, be charged in the cash book as a refund and not debited to deposits. But the payment of the deposit should be recorded in the appropriate deposit register of receipts, so as to guard against a second repayment.

330. The application for sanction will be made in Form G.A. 154. There must be a separate application for deposits repayable to each person, and it will be used as the voucher on which the payment is to be made and submitted to the Accountant General with the list of payments in which it is charged.

If the repayment is made after the register of receipts has been destroyed, the responsibility for verifying the claimant's title to refund shall devolve on the authority who signs the application in Form G.A. 154.

IV.—Civil and Criminal Court Deposits.

331. In regard to Civil and Criminal Court Deposits the courts merely bank with the treasury, remitting without detail their gross deposit receipts for credit in a personal ledger and making repayments by cheques on the treasury which are taken to debit of the same personal account. These personal ledgers, and the corresponding accounts and returns, must be kept by Treasury Officers, in the form prescribed for personal deposits, but quite separate from those of personal deposits proper; and they will be designated as civil, and criminal court deposits.

Exception.—The accounts of civil court deposits where revenue officers exercise civil powers, may be maintained in the treasury in the same form and subject to the same rules as revenue deposits.

Note.—The Treasury Officer, in sending as his vouchers the paid orders of the court, should attach them to a covering list showing the number and amount of each.

332. The object and effect of this arrangement is simply to relieve the Treasury Officers of responsibility for the details of the deposit transactions, not to abolish detailed record, but to confine it to the departmental office in which registers of receipts and payments must be kept up in the same form; and be worked on the same principle, as above prescribed for the

Treasury Officer's accounts of revenue deposits. Except in districts where revenue officers exercise civil powers the civil and criminal courts in this case are responsible for the monthly detailed returns despatched to the Accountant General (although the vouchers are sent by the Treasury Officer), for the quarterly certificate and for the clearance registers and statement of lapses vide Rules 327 to 329.

333. The civil and criminal courts will incorporate with their accounts and returns the deposit items of their subordinate courts, as a Treasury Officer does those of subordinate treasuries. It may, however, be arranged that some subordinate courts should keep independent accounts and submit their returns direct to the Accountant General. Separate accounts will, of course, be kept for, and separate returns submitted by the several small cause courts.

Notes.—1. Each transaction of receipt or payment of a court deposit must be initialled by:—

(a) the judge; or

(b) in the case of the High Court of Rajasthan, by any gazetted Government servant.

2. The plus and minus memorandum of the balance of deposit should be recorded by the judge upon the register of receipts transmitted to the Accountant General.

3. For the purpose of Civil and Criminal Court deposit rules, the words, "Civil Court" and "Criminal Court", signify courts of a District Judge and court of a District Magistrate respectively.

334. In civil courts where numerous petty sums are received from suitors for immediate disbursement in full (as for diet, postage, etc.) the detailed control might, with the approbation of the chief judicial authorities, be left with the receiving court.

Notes.—1. The receiving court, however, should record and deal with these petty deposits with the same care and formality as others. It should enter all in detail in a register of deposit receipts of the ordinary form, labelled "Sheriff's petty adjustment accounts," and repayment would be recorded in the similar separate register of repayments, both to be handled and attested like the general register. From these two separate registers daily totals would be carried into the general registers (though, of course, without numbers) and also into a register of the personal ledger form in which a daily balance would be struck; monthly totals of receipts and of payments of Sheriff's petty

accounts would be noted on the extracts from the general registers submitted to the Accountant General and lapses periodically reported

- 2 Detailed instructions regarding these petty deposits should be prescribed, whenever, the system is permitted by the chief judicial authority in communication with the Accountant General.

Agreement with Treasury

335. When the different courts of a district bank with the civil treasury, the Treasury Officer may, if it facilitates the comparison of the accounts, open a personal ledger account for each court, even though the deposit transactions of the subordinate courts be brought by a superior court in detail on its own registers.

336. (a) To prevent disagreement between the deposit figures reported to the Accountant General by courts and by Treasury Officers, it is necessary to arrange that the former shall report only completed transactions. A civil court does not usually receive money, but gives the intending depositor an order to the Treasury Officer to accept it; and so, though recording the issue of this order in a court register with sufficient detail, it will not bring the item on the deposit register till the Treasury Officer advises receipt. Similarly it will ascertain from the treasury at the close of the month which of its payment warrants have been cashed and detail at foot of its extract register of repayments the warrants which are unpaid, deducting their total from the total of the extract.

(b) The Treasury Officer will furnish the court with a daily advice list of the sums received and paid.

Notes.—1. When it is inconvenient for a depositor to proceed to the treasury with the court's order to lodge his deposit, it may be received by the court, and by it afterwards forwarded to the treasury. Courts in the same town with a treasury or sub-treasury should make remittances daily; if at a greater distance, they should remit frequently at fixed intervals. Similarly, when it is inconvenient for a claimant to proceed to the treasury there to obtain repayment of a deposit, the judge may pay him in cash, provided that there are in the court funds sufficient whether of current deposit receipts or of the office permanent advance.

2. In these cases, however, the gross receipts and payments taking place at the court must be shown as remitted to and from the treasury, and the payment be supported by the paid orders.

If the receipts are in excess of the payment, the excess will be remitted in cash to the treasury; and if the payments are in excess of the receipts, the treasury will pay the excess to the court, which will thus recoup the permanent, advance account.

3. No permanent advance should be given and held apart specially for the repayment of deposits; the office permanent advance may be augmented sufficiently.

(c) When the list of lapses is made up by the judge or magistrate, notice of the amount must be sent to the Treasury Officer to enable him to deduct the amount in the personal ledger.

V.—Personal Deposits—Repayments.—

337. Withdrawals are made only on cheques signed by the responsible administrator, which are current for three months after the month of issue. The charges in the treasury accounts shall be supported by the original paid cheques. Withdrawals shall on no account be allowed to exceed the balance at credit on the deposit account.

Note—Pass book of personal deposits should be maintained in Form G.A. 155.

VI.—Deposits of Fees.

338. The following are the rules for accounting for fees received by Government servants for work done for private bodies:—

- (i) In cases where a Government servant is permitted to retain the whole of a fee, he should collect it himself and the Government accounts will not be concerned with the transaction.
- (ii) In cases where recoveries from the private bodies are divisible between the Government and the Government servant concerned:—
 - (a) All the fees must in the first instance be paid into the treasury to the credit of Government (as far as possible by the bodies paying the fees) and the amounts due to the Government servants concerned must be drawn on regular bills.
 - (b) If the exact amount of the fees and the distribution of shares between Government and the

Government servant are known before hand, the share due to Government should be credited as revenue of the Department to which the Government servant belongs and the rest should go to the deposit head "Deposits of fees received by Government servants for work done for private bodies" under "Civil Deposits" for disbursement to the Government servant on a regular bill.

- (c) If the amount of the fees or the shares are known only approximately before hand, the recoveries should be credited to the head "Deposits of fees received by Government servants for work done for private bodies", pending final settlement, when the recoveries should be disposed of as in (b) above.
- (iii) The Government servant himself, if a gazetted officer, or the head of office on behalf of a non-gazetted servant, must claim the amount due to him on a bill specifying therein the authority sanctioning the payment of fees and forward the bill to the Accountant General through the Treasury Officer concerned, who will furnish necessary details of the credit in the treasury accounts. The Accountant General will, after verifying the credits, authorise the payment and return the bill to the Treasury Officer who will pay it by debit to the deposit head—see clause (ii) (b) above.

In the cases referred to in Clause (ii) (c) above, the Accountant General will, when returning the bill, advise the Treasury Officer to credit the share of the fee due to the Government in the Consolidated Fund as a miscellaneous receipt of the department to which the Government servant belongs.

Note—These Rules are intended to be applied to cases in which the whole or a share of the fees as such is payable to the Government servant doing work for private bodies or persons. They are not applicable to cases, e.g. fees levied for overtime work in departments where it is in existence, where a Government servant undertakes the work as a part of his official duties, although, in view of the extra work involved and in consideration of the fees realized, he is remunerated by a share out of these receipts. In such cases, the fees realized are adjustable as departmental receipts and the disbursements to the Government servant as departmental expenditure under "Allowances, Honoraria, etc."

CHAPTER XVI

Local Funds

I.—Introductory.

339. (1) The transactions of local funds are not included as such in the Government Account, except in so far as their cash balances may be deposited with Government under Treasury Rules and accounted for under the deposit head "Deposits of Local Funds". The function of Government in regard to such deposits is that of a bank.

(2) The main classes of local funds are—

- (i) District Funds;
- (ii) Municipal Funds;
- (iii) Panchayat Funds;
- (iv) Other Miscellaneous Funds.

Notes —1. The expression "local body" as used in this Chapter means the authority legally entitled, or specially empowered by Government to administer a local fund

2. The expression "Local Fund" denotes—

- (i) Revenues administered by bodies, which by law or rule having the force of law come under the control of Government whether in regard to the proceedings generally or to specific matters such as the sanctioning of their budgets sanction to the creation or filling up of particular appointments the enactment of leave, pension or similar rules
- (ii) Revenues of any body which may by specially notified by the Government as such

(3) The financial transactions between Government and local bodies will be regulated by the following rules and by such other general and special orders as may be issued by Government in this behalf.

II.—Grants to Local Bodies.

340. The payment of the various classes of grants to local bodies will be governed by general instructions contained in Rules 306 to 308 and by such special orders as may be issued by Government in regard to each class of grant.

III.—Charges recoverable from Local Bodies.

341. Unless any of the following arrangements have been authorised by Government, a local fund should be required to pay in advance the estimated amount of charges to be incurred or cost of services to be rendered by Government on account of the Fund:—

- (i) Payments as made by Government may be debited to the balances of the deposits of the local fund in Government books;
- (ii) Recovery from the local fund may be postponed till the time when Government has to make payment for the charges;
- (iii) Payments may be made as advances from Government funds in the first instance, pending recovery from the local fund.

Note.—In cases where a local fund has to pay for medicine supplied, but its liability cannot be accurately known within the year owing to the account of supplies not being available by the 31st March, the local fund concerned should be required to pay during March a sum roughly estimated as the value of the medicines, any short or excess recovery being re-adjusted in the following year.

342. Any amount due to Government by a local body, including any amount over-due for payment in respect of a loan, is subject to recovery by adjustment from any non-statutory grant sanctioned for payment to it. The authority signing or countersigning a bill for such a grant should see that this rule is observed as far as practicable.

IV.—Revenue collected on behalf of Local Bodies.

343. Unless it be expressly authorised by law, proceeds of taxes fines or other revenues levied or collected by Government may not be appropriated direct to a local fund without passing them through the general revenue account of Government, whether or not such taxes, fines, etc., are earmarked from the start for the purposes of the fund.

344. Subject to the provisions of relevant Acts and Rules made thereunder, adjustments with local bodies in respect of revenue and other moneys raised or received by Government on their behalf will be made in such manner and on such dates as may be authorised by general or special orders of Government

V.—Use of Service Postage Stamps.

345. Service Postage Stamps may not be used by a local fund officer or any Government officer acting in a capacity connected with a local fund such as, President or Secretary of a local fund committee, but they may be used on the correspondence of a public officer acting as such, even though the correspondence relates to the affairs of a local body.

Note.—Telegraphic messages, the charges for which are to be borne by local funds, should be classified as "Private" and not as "State"

VI.—Audit of Accounts.

346. Accounts of all local bodies will be subject to annual audit through the Local Fund Audit organisation established by the Government, and the specific provisions of the Local Fund Audit Act and Rules made thereunder will be applicable for audit of accounts.

In cases where such accounts are audited by the Indian Audit and Accounts Department under general agreement reached between Government and the Comptroller and Auditor General, Audit fees on the basis of daily rates prescribed by Government from time to time will be charged. The agreement extends also to the accounts of other non-Government bodies or institutions which under any general or special order of Government have to be audited through Government Agency and for the audit of which the rates of fees recoverable are prescribed by law or rule having the force of law.

Nothing contained in this paragraph shall be held to override any special instructions of Government exempting any particular local body or institution wholly or partially from the payment of audit fees.

VII.—Elimination of Pies.

347. Except in respect of dues fixed by or under any law or under any special order of Government, financial transactions between Government and local bodies should be rounded off to the nearest anna, six pies and over being treated as one whole anna and amounts less than six pies being omitted. (See also Rule 433).

VIII.—Receipts and Payments.

348. Save where it is expressly provided by any law or rule having the force of law, moneys pertaining to a Local Fund may not be received for deposit at a treasury without some general or special order of the Government.

349. The accounts of Local Funds at a treasury shall be kept as a pure banking account, moneys being paid into and drawn out of the treasury without specification of the nature of receipt or expenditure. Unless in any case the Government direct otherwise, withdrawals can be made only by cheques signed by the administrator or some responsible officer of the Local Authority concerned.

350. If, under any special orders of the Government, moneys required by a Local Body have to be drawn from the treasury on detailed bills, such bills shall be presented, as far as possible, in accordance with the relevant rules on the subject. The gross amount of bills shall be debited by the Treasury Officer against the Local Fund concerned, the deductions on account of income-tax, fund subscription, etc., being credited by transfer in distinct entries.

351. No Local Body is allowed to overdraw the balance at its credit in the Public Account, without obtaining beforehand a loan or contribution from Government funds to cover the overdraft.

IX.—Verification of Balances.

352. The balances at credit of each Local Fund shall be verified at the end of the year by the Treasury Officer in communication with the Accountant General on the one side, and the officer or committee administering the fund on the other. The balance on the Accountant General's books is the balance acknowledged by the Government, and the Treasury Officer has to follow it and not the local accounts as his standard.

CHAPTER XVII

Loans and Advances.

SECTION I.—Introductory.

353. Loans and advances made by Government fall under the following main heads:—

A. Loans Advances bearing Interest—

(i) Loan to Loan Funds, Private Individuals, etc.—

These comprise—

- (1) Loans to Municipalities;
- (2) Loans to Municipalities and other Local Fund Committees;
- (3) Loans to Land-holders and other Notabilities;
- (4) Advances to cultivators under various Acts;
- (5) Advances under special laws;
- (6) Miscellaneous loans and advances.

(ii) Advances to Government servants for purchase of conveyances, house building, etc.

B. Interest-Free Advances.—

(i) Advances repayable—Comprising mostly miscellaneous advances to Government servants for various public purposes.

(ii) Permanent advances.

Note:—Although the advances to Government servants for journeys on tour and for other miscellaneous purposes specified at item (ii) of rule 413 are debited to the service heads concerned (*vide* Note below rule 413) they have been dealt with in this Chapter for the sake of convenience.

354. The rules in this chapter should be observed generally by all departments, in making loans and advances of public money, unless there be any special departmental rules authorised

by the Government or any other orders of the Government to the contrary.

Note.—Advances to cultivators in the form of Taccavi will be governed according to Taccavi Rules.

SECTION II.—General Rules.

Sanction.

355. Except where power to sanction loans and advances has been delegated to a subordinate authority, the grant of loans and advances in cases mentioned in clause (i) under "A—Loans and advances bearing interest" in Rule 353 will require the sanction of Government.

(2) The powers delegated to subordinate authorities to sanction loans and advances to Government servants are regulated by the orders contained in Rules 377 to 410 *et seq.* Detailed rules relating to permanent advances are contained in Rule 244.

Estimates.

356. Provision should be made in the Budget for all loans which can be foreseen. Various estimating authorities should, therefore, make a timely estimate both of the gross advances and recoveries of the coming year and should communicate it to the Finance Department for inclusion in the budget estimates.

Conditions of Repayments.

357. The following general instructions apply to all loans and advances to local hodies, etc., other than advances to cultivators, etc., which are governed by special rules and subject to the provisions of relevant Acts or Rules made thereunder, the conditions under which the loans are granted should be regulated accordingly:—

- (i) A specific term should be fixed which should be as short as possible, within which each loan or advance should be fully repaid with interest due. The term may in very special cases extend to 30 years.
- (ii) The term is to be calculated from the date on which the loan is completely taken up or declared by competent authority to be closed.
- (iii) The repayment of loans should be effected by instalments, which should ordinarily be fixed on a half-yearly basis, due dates for payments being specially prescribed.

- (iv) Instalments paid before the due date will be taken entirely to principal unless, of course, any interest for a preceding period is over-due.
- (v) The authority who is competent to sanction loans and advances should see that all loans are given on properly executed bonds.

358. When a loan of public money is taken out in instalments, the first half-yearly repayment should not be demanded until six months after the last instalment is taken; meanwhile simple interest only should be realised. But should it appear that there is an undue delay on the part of the debtor in taking out the last instalment of a loan, the authority sanctioning the loan may, at any time, declare the loan closed, and order repayment of capital to begin. The Accountant General will bring to notice any delay that appears to him to require this remedy and he will take this step whether there are any dates fixed for taking of instalments or not.

*Notes:—*1. If in any case particular dates have been fixed for the payment of interest or the repayment of instalments of a loan, then such repayments should not begin until the second of the half-yearly dates so fixed, after the loan has been completely taken up, simple interest only being recovered on the first half-yearly date after the completion of the loan. For example supposing a loan the interest of which is recoverable half-yearly to be completely taken up on 31st March and the interest to be payable on 30th June and 31st December, the first half-yearly instalment in repayment of principal will not be due until 31st December following simple interest only will be due on the intermediate 30th June.

- 2. These instructions are applicable *mutatis mutandis* to loans the repayments of which are made by other than half-yearly instalments.
- 3. It must be remembered that the calculation fixing the amount of equal periodical instalments, by which an advance is repaid with interest, pre-supposes punctual payment of the instalments, and that, if any instalment is not punctually repaid, the fixed instalment will not in the end discharge the loan.

359. Borrowers should be required to adhere strictly to the terms settled for the loans made to them. Modifications of these terms in their favour can be made subsequently only for very special reasons.

Interest.

360. (1) Interest should be charged at the rate prescribed by Government for any particular loan or for the class of loans concerned.

(2) A loan bears interest for the day of advance, but not for the day of repayment. Interest for any shorter period than a complete half-year should be calculated as

$$\frac{\text{Number of days} \times \text{yearly rate of interest}}{365}$$
 unless any other method of calculation is prescribed in any particular case or class of cases.

Defaults in Payments.

361. (1) Any default in the payment of interest upon a loan or advance, or in the repayment of the principal, will be promptly reported by the Accountant General to the authority which sanctioned the loan or the advance. On receipt of such a report, the authority concerned should immediately take steps to get the default remedied.

Note:—The responsibility of Accountant General under this rule refers only to the loans the detailed accounts for which are kept up by him.

(2) The authority which sanctions a loan may, in so far as the law allows, enforce a penal rate of compound interest upon all over-due instalments of interest or principal and interest. If a penal rate is enforced, it should not, except under special orders of Government, be less than 8 per cent per annum.

Irrecoverable Loans and Advances.

362. A competent authority may remit or write off any loans or advances owing to their irrecoverability or otherwise.

363. In respect of Revenue and other advances, for the detailed control, accounting and supervision of which departmental officers are responsible, it is the duty of the departmental authorities concerned, as soon as any such advance is ascertained to be irrecoverable, to take the necessary steps to get it written off the accounts under the sanction of competent authority, and to advise the Accountant General, in order that he may make the necessary adjustment in the accounts. Irrecoverable

advances written off should nevertheless be registered by the Departmental authorities in a register in Form G.A. 187 in order that any possible eventual recovery may be made.

Accounts and Control.

364. Subject to such general or specific directions as may be given by the Comptroller and Auditor General in this behalf, detailed accounts of individual loans and advances other than those mentioned below will be maintained by the Accountant General who will watch their recovery and see that the conditions attached to each loan or advance are fulfilled.

In the case of Revenue and other advances mentioned in the Treasury Rules, the responsibility for supervision, accounting and control devolves upon the departmental authorities and detailed rules and instructions governing them are contained in the departmental regulations. The Accountant General will, however, at the close of every half-year's accounts send to the Government a return showing the figures that pass upon his books in respect of revenue advances. The object of the statement is to enable Government, to check the reconciliation effected by the Revenue authorities between their departmental figures and treasury accounts.

Annual Returns.

365. Accountant General will submit to Government an annual statement showing the details of outstanding loans and advances borne on his books under the head "Loans and Advances by the Rajasthan Government". The statement will be submitted in Form G.A. 188 not later than the 30th September of the following year.

SECTION III.—Mode of drawing and repaying.

General.

366. The rules in this part shall apply to loans and advances of different classes, which are granted out of funds by the Government under the heads "Loans and Advances by the Rajasthan Government" and "Advances Repayable", except in so far as they are governed by any special rules contained in other parts of these rules or in any departmental regulations.

Mode of drawing and repaying.

367. A bill (Form G.A. 121) on which a loan or advance is drawn must quote the authority sanctioning such a loan or advance. Subject to the provisions of Section IV of this Chapter, a Treasury Officer may authorise payment of any loan or advance only if the bill has been signed or countersigned by the authority competent to sanction such loan or advance or if the sanction has been specially communicated to him. In the cases of loans and advances requiring sanction of the Government, no part of such a loan or advance can be disbursed except under the orders of the Accountant General.

368. Loans and advances may be drawn on simple receipt in a form similar to Form G.A. 121 printed on 'green' paper.

369. In repaying a loan or advance the memorandum or challan presented at the treasury, or if the repayment is made by deduction from the amount of a claim against the Government, the bill for such a claim must state the original date and amount of the loan or advance, or otherwise give sufficient particulars for its identification. If the amount repaid includes interest as well as principal, the interest must be separately specified. If the repayment is a fixed periodical amount, including both interest and principal, the orders fixing the amounts shall be quoted.

Note.—The correctness of accounts classification of the debt heads transactions, both payments and recoveries, deserves special attention of the drawing officers. The instructions regarding checking of the classifications recorded on bills and challans and the filling in of the documents neatly and properly, which are reproduced in Annexure "A" to this Chapter, should be carefully followed.

SECTION IV.—Special Rules Applicable to Different Classes of Loans and Advances.*Loans and advances to Municipalities, Panchayats, etc.*

370. Unless in any case the Government direct otherwise, the issue of loan money shall be governed by the following rules:—

- (i) Every loan granted to a Municipality or other quasi public body or person will be recorded in the books of the Accountant General and no part of it can be issued except under his authority.

- (ii) No department or Government officer may incur any expenditure or any liabilities against a sanctioned loan, unless a statement in writing is first obtained from the Accountant General that the amount is available out of such a loan and has been placed by him in a separate account so as to be available for the proposed expenditure.
- (iii) The Accountant General before furnishing the statement mentioned in the preceding clause, will ascertain that the Municipality or other party responsible for the loan has assented to the arrangement or that it is distinctly stated by the Government among the terms of the loan.
- (iv) Funds spent under clause (ii) shall reckon for interest as if they were drawn on the last day of the month in the accounts of which they are included by the spending department or officer.
- (v) Loans and advances to Municipalities Panchayats etc., should be paid after a proper bond is executed.

REVENUE ADVANCES

371. The following special procedure is prescribed for the drawing of Revenue Advances which include taccavi advances, advances under the Land Improvement Acts, and any other advances which Revenue Officers are allowed or directed to make under the provisions of any law, or under special order of the Government.

Note.—Taccavi works advances in the form of expenditure on taccavi works in the Public Works Department are regulated by departmental rules. Save where the estimated cost of such works are recovered in the Public Works Department recoveries of such advances will be made by the Collector in the ways as arrears of land revenue

372. Advances may be issued from the treasury upon orders signed or countersigned by the Collector or other duly authorised officer. Neither the Treasury Officer nor the Accountant General will be responsible for taking further cognizance of each individual transaction after payment by a treasury beyond keeping a separate plus and minus memorandum for each officer who authorises the advance, in accordance with the directions contained in this behalf in the Account Code, Vol. II

issued by the Comptroller and Auditor General. For all further accounts and supervision, the departmental authorities will be responsible.

373. (1) Advances may be made either direct to the parties concerned and on their receipt (stamped when necessary), or in lump sums on bills in Form G.A. 121 to Government officers disbursing the advances.

(a) In the former case, the payments in the treasury account must be supported either by actual payees' receipts, or where these are required by the departmental officer, by a certificate from the Collector or other duly authorised officer to the effect that the payments have been made to the proper parties and their receipts duly taken and filed in the departmental office.

(b) In the latter case, the following safeguards shall be adopted:—

- (i) No officer disbursing these advances should be allowed to draw a second abstract bill without producing a detailed bill to account for the amounts already disbursed from the last advance taken any balance left being at the same time refunded into the treasury. In no case should the submission of the detailed bill be delayed beyond the end of the month following that in which the advance was drawn from the treasury.
- (ii) Disbursing officers should take the receipts of the payees on the spot as soon as the advances have been made, and certify at the foot of the detailed bill that the advances were duly sanctioned by them and paid in their presence.
- (iii) Payees' receipts need not be sent with the detailed bill and their names need not be shown in it. The detailed bill should be forwarded to the Accountant General through the Treasury Officer in support of the debit appearing in the treasury account.
- (iv) The Collector or the head of the department concerned should prescribe a money limit for the amount which can be drawn on abstract bills by each officer with due regard to the circumstances of each case.

(2) No officer authorised to make advances may question the accuracy of the treasury plus and minus memorandum as the

record of his responsibility, otherwise than by satisfying the Accountant General of its erroneousess and causing him to correct it. Every officer shall see that debits and credits made to his account accurately correspond with those which enter his own registers and returns for each months. If he is not the Collector he must obtain from the treasury a copy of the plus and minus memorandum with which he is concerned and take necessary steps for the removal of differences between the two sets of accounts. Special care shall be taken in paying recoveries into the treasury that the amounts of interest and principal recovered are separately and distinctly credited, as the former must not, and the latter must be credited in plus and minus memorandum.

Advances for Departmental Purposes.

374. Advances granted under special orders of competent authority to Government officers for departmental or allied purposes may be drawn on the responsibility and receipt of the officers for whom they are sanctioned subject to adjustment by submission of detailed accounts (Form G. A. 122) supported by vouchers or by refund, as may be necessary.

In the case of advances for departmental expenditure, ultimately recoverable from private owners or other parties, the duty of maintaining detailed accounts of the advances, of watching their recoveries and of supervision, etc., shall rest with the departmental authorities concerned, the Treasury Officer being responsible only for maintaining a plus and minus memorandum, where necessary, in accordance with the directions contained in the Account Code Vol. II issued by the Comptroller and Auditor General of India.

Advances to Government Servants on Personal Accounts.

375. These advances, debitable to the service heads, may be drawn on ordinary pay or travelling allowance bill form and those debitable to the debt heads on a simple receipt in Form G.A. 121. A personal advance to a Government servant may be repaid either in cash or by deduction from his pay or travelling allowance bill, as may be required under the rule or order applicable to each case. In cases in which repayment is made in cash, remittance of the amount to the particular treasury or office from which the advance was drawn is not necessary.

Other Loans and Advances.

376. Subject to the general provisions contained in section III of this Chapter, loan or advances not falling under any of the

separate classes specified in this section may be drawn and repaid in accordance with such general or special orders as the Government may issue in each case.

SECTION V.—Loans and Advances to Government Servants.

1—General.

377. The rules from 382 to 414 do not ordinarily apply to Government servants who are not in permanent employ. As the pay of such persons does not constitute adequate security for a loan, advances should not ordinarily be granted to them. In special cases, however, if the circumstances admit of the provision of adequate security, advances may be granted in accordance with the terms of these rules to officiating or temporary Government servants without any substantive appointment under general or special sanction of the Finance Department.

*Note:—*A question has been raised whether officiating pay may be treated as pay for the purpose of calculating the amount of advance to Government servants for purchase of house-building and conveyance. His Highness the Rajpramukh has been pleased to order that in cases where an officiating arrangement is expected to continue indefinitely, or is likely to be followed by confirmation, the amount of advance admissible may be calculated on officiating pay on the sanctioning authority recording a certificate to the effect that the officiating appointment is expected to continue indefinitely, or is likely to be followed by confirmation.

378. It is not permissible to sanction a loan or advance to a Government servant which involves a breach of any of the basic principles laid down in Rule 10. In any case in which a cash grant would be within the powers of sanction of a particular authority, the grant of an advance not exceeding the cash grant will not require the sanction of a higher authority.

379. Simple interest at the rate fixed by Government for the purpose should be charged on advances granted to Government servants for the purchase of conveyances or for house-building, under Rules 382 to 410. The interest should be calculated on balances outstanding on the last day of each month.

*Notes —*1 In cases, where pay bills for a month are disbursed before the end of the month, an instalment in repayment of an advance received through the pay bill will be taken as having been refunded on the 1st of the following month, the normal date for the disbursement of pay.

to be issued up to the end of the financial year and, as a result the amounts sanctioned and ear-marked in many cases remain undrawn because a number of formalities have to be completed before payment of an advance is actually obtained. This results in large unsurrendered savings, which have to be explained to the Public Accounts Committee.

In order to avoid the situation, Government have decided that no fresh sanctions for such advances should be issued during the last 2 months of the financial year i.e. February and March. Any sanction dated February 1 to March 31 should be treated as inoperative.

2.—Interest-Bearing Advances.

Advances for purchase of conveyances

382. Permanent Government servants may be granted advance under the provisions of the following rules for the purchase of conveyances (including animals) which they are required, under explicit orders of a competent authority, to maintain as a condition of their service or of holding any particular post to which they may be appointed or the possession of which, in the opinion of the sanctioning authority, will add to the efficiency of the Government servant concerned.

Note:—No advance shall be admissible to a Government servant if he is due to be superannuated within a period of two years from the date of issue of the advance, but this rule may be relaxed in case the possession of the conveyance is considered to be in public interest but the number of instalments should be so regulated that the recovery of the advance and interest thereon is completed at the time of the issue of the last pay to the officer before retirement. Other conditions attached to the grant of advance will remain unaltered.

382A. Advances for purchase of Cycles may be granted also to temporary employees subject to following additional conditions:—

- (1) The number of instalments prescribed for the recovery of the advance must not exceed twelve.
- (2) The surety of a permanent Government servant in Form G.A. 175 must be produced before an advance is sanctioned.

- (3) The sanctioning authority must satisfy itself that the Government servant is likely to continue in service till such time as the advance is completely recovered.
- (4) In the event of a temporary Government servant being discharged before the advance is completely recovered, the remaining balance of the advance must be recovered in one lump sum before discharge.
- (5) Execution of Mortgage Deeds will be necessary in case of advance for purchase of Cycle to such employees

382B. Advance for the purchase of conveyances other than cycles may also be granted to temporary Government servants who have put in not less than three years service subject to the following additional conditions —

- (1) The sanctioning authority must satisfy itself that the Government servant is likely to continue in service till such time as the advance is completely recovered
- (2) In the event of a temporary Government servant being discharged before the advance is completely recovered, the remaining balance must be recovered in one lump sum before discharge.
- (3) The Government servant furnishes an acceptable surety from a permanent Government servant.

383. The total amount to be advanced to a Government servant shall not exceed Rs. 20,000 or 12 months' pay or the anticipated price of the conveyance whichever is less. If the advance taken is more than the actual price paid, the advance shall be refunded to the Government.

384. An advance granted under these rules should be repaid in not more than sixty instalments, the first instalment commencing with the first issue of pay after the advance is drawn. If a Government servant to whom an advance has been issued retires before the advance is fully repaid, he shall be required to repay, in one instalment, the amount outstanding together with the interest accrued on the date of his retirement.

Note:—It shall be open to a Government servant to refund the advance in a lesser number of instalments.

Administrative Instructions.

I. Advances for the purchase of tonga and/or Horse should be limited as follows:—

(i) Tonga & Horse—Rs. 1,000/- or 8 months' pay whichever is less.

(ii) Horse—Rs. 500/- or 4 months' pay whichever is less.

Such advances should be repayable in instalments not exceeding 48.

II. Advances for the purchase of Motor Cycle should be limited to Rs. 3,000/- or ten months' pay or price of the Motor Cycle whichever is less.

Such advances should be repayable in instalments not exceeding 48

III. Advances for the purchase of a Cycle should be limited to Rs. 300/- and advance in excess of this amount will not be allowed.

Such advances should be repayable in instalments not exceeding 24.

385. The amount to be recovered monthly towards the repayment of the advance shall not be affected if a Government servant proceeds on privilege leave, if while an advance is outstanding, the Government servant proceeds on leave on half average pay or is placed under suspension, the sanctioning authority may, during such periods of leave on half pay and of suspension, suspend the recovery of the advance, provided further the total period for which recovery is suspended does not exceed more than a year in all (i.e. the entire amount of the advance should be refunded within a period of five years at the outside).

386. The conveyance purchased shall be hypothecated to the State.

Note—For mortgage bond, form G A 171 is prescribed.

387. Motor cars and motor cycles purchased with the aid of an advance taken under these rules should be insured on comprehensive basis and the insurance continued until the advance together with the interest thereon is fully repaid.

Note—A doubt has also arisen as to whether a Government servant who is granted advance for the purchase of motor car, motor cycle or other conveyance—can spend any unutilised portion of the advance for its repairs to enable him to use it satisfactorily.

outstanding balance, provided that when the car or any other conveyance is sold only in order that another car or conveyance may be purchased the authority sanctioning the sale may permit a Government servant to apply the sale-proceeds towards such purchase subject to the following conditions:—

- (i) The amount outstanding shall not be permitted to exceed the cost of the new car or other conveyance;
- (ii) the amount outstanding shall continue to be repaid at the rate previously fixed; and
- (iii) the new car or other conveyance is insured and mortgaged to Government as required by these rules.

392. A Government servant, who draws an advance for the purchase of a motor car or other conveyance is expected to complete his negotiations for the purchase of and pay finally for the car or other conveyance within a month of his drawing the advance; failing such completion and payment, the full amount of the advance drawn, with interest thereon for the month, should be refunded to Government. This condition should always be mentioned in letters sanctioning such advances.

Note.—A Government servant who purchases a conveyance after he applies for Government advance and arranges to pay for it by raising a temporary loan from private resources or by arrangements with his bankers is also permitted to draw the advance, subject to other conditions being satisfied, provided the conveyance was purchased within three months of applying for an advance.

393. At the time of drawing the advance, the Government servant should execute an agreement in Form, G.A. 176 and on completing the purchase he should execute a mortgage bond (Form G.A. 177) hypothecating the car or the conveyance to the Government as security for the advance. The cost price of the car or other conveyance should be entered in the schedule of specifications attached to the mortgage bond.

Note.—Execution of mortgage deeds will not be necessary in case of advances for purchase of cycles in case of permanent employees.

394. When an advance is drawn, the sanctioning authority should furnish to Accountant General a certificate that the Agreement in Form G.A. 176 has been signed by the Government servant drawing the advance and that it has been examined and

found to be in order. The sanctioning authority should see that the conveyance is purchased within one month from the date on which the advance is drawn and should submit every mortgage bond promptly to the Accountant General for examination before final record.

Note.—No extension in the aforesaid period, for the purpose of conveyance will ordinarily be allowed. If in view of any exceptional circumstances of the case it is considered necessary to allow extension in any case the interest during the period of extension will be charged at 6% per annum.

394A. In cases where advance is sanctioned for purchase of Motor Cars, on receipt of the certificate prescribed in Rule 394 the Accountant General will obtain from the Government servant drawing the advance, a letter in Form G.A. 178 to the Motor Insurance Company, with which the Motor Car is insured, to notify to them the fact that the Government is interested in the Insurance Policy secured. He will himself forward the letter to the Company and obtain their acknowledgment. In the case of Insurance effected on annual basis this process should be repeated every year until the advance has been fully repaid to Government.

Contravention of these orders will render the Government servant liable to refund the whole of the amount advanced with interest accrued, unless good reason is shown to the contrary. The amount for which the conveyance is insured during any period should not be less than the outstanding balance of the advance with interest accrued at the beginning of that period and the insurance should be renewed from time to time until the amount due is completely repaid. If, at any time and for any reason the amount insured under a current policy is less than the outstanding balance of the advance, including interest already accrued the Government servant should refund the difference to Government. The amount to be refunded must be recovered in not more than three monthly instalments.

395. Applications for advance shall be made in Form G.A. 157.

House Building Advances.

396. Unless powers are specifically delegated in respect of particular class of Government servants to subordinate autho-

rities a house building advance may be granted by Government to a Government servant—

- (i) For the residence of the Government servant for his family at any one place in Rajasthan.

Provided that an officer of the All-India Services borne on the Rajasthan cadre may be granted such advance for his residence or for the residence of his family at any one place in India.

- (ii) to rebuild a house, provided that rebuilding involves complete demolition of the existing building; or

- (iii) to effect repairs to the house provided that such repairs are not in the nature of ordinary repairs but are required to make the house habitable and involve an outlay large in comparison with the value of the house.

Explanations.—(1) Advances are given to enable a Government servant to build or purchase a house, subject to specified conditions, for his residence. Ordinarily an advance to build or purchase a second house will not be granted if an advance was drawn from Government for building or purchasing the first house; and when approved, will be subject to the condition that the first house must be sold and the sale-proceeds applied towards the second house. In such cases the advances will also not exceed the amount by which the sale-proceeds fall short of two years' pay of the Government servant concerned.

- (2) Advances may be allowed in cases of purchase of a house or land even if the Government servant has paid the amount in full or part provided payment has been arranged by him by incurring a debt from other sources and the request for advance is made within a month of the date of such payment.

and sanction to him a fresh advance on the basis of his enhanced pay subject to the adjustment of the instalments already drawn.

398. An advance shall ordinarily be drawn in instalments, the amount of each instalment being such as is likely to be required for expenditure in the next three months. Satisfactory evidence must be produced showing that the amount of an instalment has been utilised for the purpose for which it was drawn before the next instalment is paid. When, however, the amount of an advance is small and the drawing officer certifies that it is likely to be utilised within three months it may be drawn in one instalment. When an advance is granted for the purchase of a house or the purchase of land on which to build a house, it may also be drawn in full.

Any surplus amount left out of an advance must be refunded to the Government immediately.

Notes—1. In case of advance paid in instalments the rate of interest leviable will be the rate prevailing at the time of drawing of the first instalment.

- 2 If the pay of a Government servant who has been sanctioned house building advance in instalments in accordance with the above rule, is increased substantively on account of his promotion to a higher post or service and he has not drawn the advance in full, the competent authority on receipt of a request from the Government servant may cancel the previous advance and sanction to him a fresh advance on the basis of his enhanced pay subject to the adjustment of the instalments already drawn.

Re-payment of the advance.

399. (a) *Advance for purpose other than repairs.*—The advance granted to a Government servant under these rules for purposes other than repairs together with the interest thereon shall be recovered from the pay bills of the Government servant concerned by monthly instalments within a period not exceeding 144 months. The recovery of the advance shall first be made in not more than 120 monthly instalments, and then interest shall be recovered in not more than 24 monthly instalments.

Exception.—The advance granted to a Government servant whose pay does not exceed Rs. 300/- at the time of sanction of the advance for construction of a house shall be recovered in monthly instalments within a period not exceeding

240 months. The recovery of the advance shall first be made in not more than 180 monthly instalments and the interest shall be recovered in not more than 60 monthly instalments.

This amendment will take effect from 1-4-60.

(b) *Advance for Repairs.*—The advance granted to a Government servant under these rules for repairs together with the interest thereon shall be recovered from the pay bills of the Government servant concerned by monthly instalments within a period not exceeding 36 months. The recovery of the advance shall first be made in not more than 33 monthly instalments, and then interest shall be recovered in not more than 3 monthly instalments.

Notes—1. The amount to be recovered monthly shall be fixed in whole rupees except in the case of the last instalment when the remaining balance including any fraction of a rupee shall be recovered.

2. Repayment of an advance taken in one lump sum shall commence with the first issue of pay after the amount has been drawn. When an advance is drawn in instalments repayment shall commence from the fourth issue of pay after the first instalment is drawn.
3. In order to avoid undue hardship to a Government servant who is due to retire within 12 years of the date of the application for the grant of an advance under sub-rule (a) above and if under the provisions of rules applicable to him he is eligible for the grant of a gratuity or death-cum-retirement gratuity, the sanctioning authority may permit him to repay the advance with interest in convenient monthly instalments (the amount of which shall not be less than the monthly instalments which would have been recoverable from him if the advance would have been repaid within a period of 12 years) during the remaining period of his service, provided he agrees to the incorporation of a suitable clause in the prescribed Agreement and Mortgage deed to the effect that the Government shall be entitled to recover the balance of the said advance with interest remaining unpaid at the time of his retirement or death preceding retirement from the whole or any specified part of the gratuity that may be sanctioned to him.

(Substituted vide F. D. order No. D 7011/58 F 7 (c) (1) FD / R/58, dated 30-1-1959 and 18-5-1959 and will take effect from 1-3-1958).

4. In case the Government servant does not repay the balance of the advance due to Government on or before the date of his retirement, it shall be open to Government to enforce the security of the mortgage at any time thereafter, and recover the balance of the advance due together with interest and cost of recovery, by sale of the house or in such other manner as may be permissible under the Law

Government of Rajasthan's Decision.

Repayment of loans for house building and repairs already drawn by Government servants prior to the amendments under F. D. order, dated, 30-1-1959, (Rules 397 and 399) will also be regulated in accordance with the above rule effective from 1-3-1958 and the balance of the loan outstanding on 28-2-1958 will be recovered in such instalment that the recovery may be completed in a total of not exceeding 144 instalments (36 instalments in the case of repairs) beginning from the first instalment provided.

- (a) that this will not effect instalments of repayment of loan in cases where a smaller number of instalments has been specifically provided for in any case for special reasons;
- (b) that in any case the instalments are so regulated that the recovery may be completed before the date on which the Government servant may be due to retire.

400. (1) To secure the Government from loss consequent on a servant dying quitting service before complete repayment of an advance with interest accrued thereon in accordance with Rule 360, the house purchased, built or repaired together with the land on which it stands shall be mortgaged to the Government in Form G.A. 179, 181 or 183 as the case may be. The borrowing servant is responsible that the mortgage bond is registered within four months from the date of its execution. The bond, so registered, will be retained by the sanctioning authority.

Mortgaged property will be released on liquidation of the full amount due by a re-conveyance deed in Form G.A. 184.

(2) The original documents of title to the land property shall also be obtained from the mortgagee and kept in safe custody till the redemption of the mortgage deed.

400-A. Immediately on completion or purchase of the house as the case may be, the Government servant concerned

shall insure the house, at his own cost, with the Indian Insurance Companies Association Pool, Bombay, for a sum not less than the amount of advance and shall keep it so insured against damage by fire, flood or lightening, till the advance is fully repaid to the Government and deposit the policy with the sanctioning authority. The premia must be paid regularly and the premium receipts produced for inspection by the Head of Department and in case the Government servant himself is the Head of Department, to the sanctioning authority. The Head of the Department and sanctioning authority in case of Heads of Departments will obtain themselves from the Government servant drawing the advance a letter to the Insurer with which the house is insured to notify to the latter the fact that Government is interested in the Insurance Policy secured. The Head of the Department/Sanctioning authority will himself forward the letter to the insurer and obtain his acknowledgment. In the case of insurances effected on annual basis this process should be repeated every year until the advance has been fully repaid to Government.

400-B. The house must be maintained in good repair at his own cost by the Government servant concerned. He shall also keep it free from all encumbrances and shall continue to pay all the Municipal and other Local rates and taxes regularly until the advance has been repaid to the Government in full. The Government servant shall furnish an annual certificate to this effect to the Head of Department .

400C. If the house or any portion thereof, is not, for any reason, utilised by the Government servant for the residence of himself or his family, it shall not be let out to any person without the prior permission of the Government and shall, when so required by the Government for any bonafide public purpose, be let out to the Government on a reasonable rent.

401. With the sanction of Government a servant who has been granted an advance may dispose of the house, provided he is thereby enabled to clear off at once the whole amount due, or with like sanction he may transfer it to any servant of similar or higher rank on pay not less than his, when future deductions shall be made from the pay of such servant.

402. The last pay certificate granted to a servant holding an advance shall specify the original amount repaid and the balance outstanding, together with interest accrued.

403. The following procedure shall regulate the grant of such advances;

- (1) An application (Form G.A. 158) must be made through the applicant's departmental superior, who will record his opinion as to the necessity for the advance. In the case of an advance for the purchase of land and construction of a house on the land so purchased, the applicant must state separately the amount required for purchasing the land and for building the house.
- (2) The applicant shall also provide satisfactory evidence of his title to the land on which the house stands or is proposed to be built. When the advance is required for the purchase of a house or land on which to construct it, the applicant shall show that he will have undisputed title to the house or land on payment of the purchase price, and that there will be no obstacle to it being mortgaged to the Government.

Note:—This rule does not preclude the grant of an advance to a person who does not possess full proprietary rights in the land upon which he intends to build, provided the sanctioning authority is satisfied that the applicant has a lease of which the unexpired portion is of a term and value sufficient to justify the grant of the advance and that there is no danger of the lease lapsing or of the Government being unable to dispose of it should it become necessary to foreclose the mortgage. In examining the mortgager's title care should be taken to see that the lease does not prevent any subdemise by the lessee (the mortgager). The mortgage bond in such cases will be in Form G.A. 183. In cases in which ground rent, municipal taxes and similar dues are payable to local authorities on account of land taken on lease, the sanctioning authority may, at its discretion ask the Government servant taking the advance to produce for inspection receipts for these payments within fifteen days of their falling due. If the sanctioning authority finds that such dues have not been paid by the borrowers, steps may be taken to recover the said dues, including interest thereon, if any, from the pay of the Government servant concerned for payment to the parties concerned.

404. The recommending authority is required to satisfy himself as to the amount of the proposed advance and the applicant's title to the property or the title which he will acquire on payment of the purchase price; and, further, that there will

be no legal obstacle to the property being mortgaged to the Government, and that the Government will have the right of foreclosing on the conditions mentioned in the mortgage bond. Where there is any doubt as to the validity of that title or otherwise, the revenue and registration authorities or, if legal advice is necessary, the Government pleader of the district concerned should be consulted, through the Collector.

405. The order of sanction shall only be issued, when the Accountant General has certified that funds to cover the advance are available in the year in which payment of the advance or a portion thereof, will be made.

406. Advance for the construction or repair of a house—

- (1) On receipt of an application, the sanctioning authority will ask the Accountant General to list the applicants' name. He will then proceed to examine the regularity of the application with reference to the points mentioned in Rule 403 (2) and 404.
- (2) After the sanctioning authority has satisfied himself on the points referred to above, he will forward to the applicant a form of mortgage bond as may be necessary, for the purpose of mortgaging the property to the Government.
- (3) The applicant will execute the bond and submit it to the sanctioning authority who, on its receipt, will consult the Accountant General about the availability of funds.
- (4) After the Accountant General has reported that funds are available, the sanctioning authority may sanction the advance payable in two or more instalments. When the amount of the advance is small and the drawing officer certifies that it is likely to be utilised within three months, it may be made payable in one instalment.
- (5) The order of sanction must fix a definite date within one month from the date of the Accountant General's report, during which period the first instalment or the whole advance, as the case may be, must be drawn.

407. Advances for the purchase of land and construction of a house thereon—

- (1) The sanctioning authority will first act as in clause (1) of the preceding rule. He will thereafter

ascertain from the Accountant General whether funds are available, and, on receipt of his report, may sanction an advance for only so much as is required to purchase the land. The sanctioning order must fix a definite date within one month from the date of the Accountant General's report during which period the advance must be drawn.

- (2) Immediately on receipt of the sanctioning order, the drawing officer will have an agreement in Form G.A. 180, executed by the borrowing servant and see that it is in order. He will send it to the sanctioning authority at the same time as the bill for the advance is prepared and presented for payment. Where the applicant is authorised to sign his bill, he must similarly execute and send the agreement to the sanctioning authority at the time of drawing the advance.

- (3) Within one month of the date of drawal of the advance, the borrowing servant must purchase the plot of land with the advance and execute a mortgage bond, in Form prescribed. On receipt of the mortgage bond, and not before, the sanctioning authority may sanction a further advance, of the amount required for the construction of the house as in rule 406.

408. *Advance for the purchase of house with land appurtenant thereto.*—The procedure set out in rule 407, in regard to the purchase of land will, *mutatis mutandis*, apply. An agreement in Form G.A. 182 and a mortgage bond in Form G.A. 179 will be used.

409. *Advance for the purchase of a house and repairs to it.*—The procedure set out in rule 407 will *mutatis mutandis*, apply. An agreement in Form G.A. 180 and a mortgage bond in Form G.A. 179 will be used.

410. The sanctioning authority should invariably furnish the Accountant General within four months from the date on which the advance, or an instalment thereof, is drawn, with a certificate that a mortgage bond has been executed in the form prescribed in these rules.

Note.—The Heads of Departments and offices can sanction advance for purchase of National Plan Certificates as also in other forms of the Small Savings Scheme to permanent Government servants equal to their own

The advances should be recorded on the Government servant's last pay certificate. The advance of pay should be recovered from the pay of the Government servant in not more than three monthly instalments, the recovery commencing from the month in which the Government servant concerned draws a full month's pay or/and leave salary on joining his new appointment. The advance of travelling allowance should be recovered in full on submission of the Government servant's travelling allowance bill.

*Notes:—*1. Authorities competent to sanction advances under this rule may sanction such advances for themselves also.

2. An advance under this rule is also admissible to a Government servant who receives orders of transfer during leave.

3. This rule does not preclude the grant of a second advance to a Government servant to cover the travelling expenses of any member of his family who follow him within six months from the date of his transfer and in respect of whom an advance of travelling allowance has not already been drawn.

4. When a single lump sum advance is drawn to cover the travelling expenses both of the Government servant himself and of his family, it may be adjusted by the submission of more than one bill if it so happens that the members of the Government servant's family do not actually make or complete the journey with him. In such a case the Government servant should certify on each adjustment bill submitted by him that a further bill in respect of travelling allowance of the members of his family (to be specified) who have not yet completed the journey will be submitted in due course and is expected to include an amount not less than the balance of the advance left unadjusted in this bill.

5. The advance of pay under this rule may be allowed to be drawn at the new station soon after the arrival of the Government servant there on production of the last-pay certificate showing that no advance was drawn at the old station.

6. The amount of the advance to be recovered monthly should be fixed in whole rupees, the balance being recovered in the last instalment.

ADVANCES FOR JOURNEYS ON TOUR

412. Advances may be made under the rules specified below:—

- (i) To a Government servant, other than an inspecting officer, for himself or an Assistant or Deputy, proceeding on tour, up to an amount sufficient to cover for a month his contingent charges, such as

those for the hire of conveyances or animals for the carriage of records, tents or other Government property, subject to adjustment upon the Government servant's return to headquarters or 31st March, whichever is earlier.

Note.—Advances under this sub-clause may be granted by heads of offices but they should not be applied to the expenditure of any gazetted Government servant, except that of a Government servant of the Forest Department, which is meant to be covered by his travelling allowance.

(ii) To non-gazetted Government servants or Class IV servants accompanying officers on tour or proceeding on inspection or other special work, by the head of their office, of an amount sufficient to cover their personal travelling expenses for a month, subject to adjustment on return to headquarters or 31st March, whichever is earlier.

(iii) To gazetted Government servants, when proceeding on long and expensive tours, of an amount sufficient to cover their personal travelling expenses for a month, subject to adjustment on completion of their tours or on 31st March, whichever is earlier. Such advances are not to be granted as a matter of course, but only on occasions when the cost of travelling is so heavy as to be a serious tax on a Government servant's private resources.

Note.—The advance under sub-clause (iii) may be granted by heads of departments who may exercise the power for sanctioning advances for themselves as well.

412A. The grant of temporary advances from the Provident Fund will be governed by the Rules of the Fund and by the instructions, interpretations or orders issued by the Government under these Rules. All applications of Gazetted Officers for the grant of temporary advances from the Provident Fund will be sent to the competent authority through the Accountant General who will furnish details of all kinds of advances previously drawn by the Officer which may be outstanding at the time of submission of applications and will also indicate whether or not the grant of advances involve a departure from the ordinary Rules. Advances to the non-Gazetted Officers will be sanctioned by the competent authority without reference to the Accountant General, but an attested copy of the order sanctioning the

advances should invariably be attached to the bill in which the amount is drawn.

OTHER ADVANCES.

413. Advances may be granted.—

- (i) By the Collector to a Treasury Officer or District Superintendent of Police for expenses connected with a remittance of treasure, to be adjusted when the duty is completed;
- (ii) by the head of an office, for law-suits to which Government is a party;

*Note:—*The advances mentioned in rule 412 and clause (ii) of this rule are treated as final charges, not as advances recoverable, and are to be drawn and accounted for as travelling expenses or contingent charges of establishments.

ADVANCES FOR ANTI-RABIC TREATMENT

414. Advances to Government servants and others proceeding to a Pasteur Institute or Centre for anti-rabic treatment should be regulated by the rules contained in Appendix X.

ANNEXURE A

(See Rule 369 A)

F.D. Circular No. D. 11/56/F 1 (41) F.D. (AA) 54.

Dated the 19th May 1956

Avoidance of errors in classification of the Debt heads transactions

In order to obviate misclassifications, it has been decided in consultation with the Accountant General that all forms of bills on which moneys connected with the Debt heads transactions are drawn should be printed on 'green' paper and that there should be special forms for drawing loans and advances at present drawn on forms TRs 16, 20, 22, 25 and 31. Accordingly, new forms GA 121 and 122 are prescribed for drawing loans and advances described in Chapter XVII of the Rajasthan General Financial and Accounts Rules, which are classified under the debt heads 'S—Deposits and Advances' and 'P—Loans and Advances by the State Government'. Thus, the following forms will be printed on 'green' paper and they will be brought into use as soon as the supplies are made by the Government Press at Jodhpur. Your requirements of the forms may please be communicated to the Press without delay.

- (i) G.A. 121 .. Bill for loans and advances
- (ii) G.A. 122 .. Data led disbursement account of Advances, required to be submitted under rules 373 and 374 of G.F.A.R. or similar rules and orders framed under Special Laws.
- (iii) G.A. 125 .. Bill for payment from Provident Fund account (substitute of Form T.R. 58 A)
- (iv) G.A. 120 .. Bill for repayment of deposits (substitute of Form T.R. 61).
- (v) G.A. 164 .. Bill for payments from the Insurance Fund (substitute of Form U 112).

Abstract Bill Form T.R. 31 (G.A. 109) will not, in future, be used for drawing loans and advances of any kind. Similarly, Pay and T.A. Bill forms T.R.S. 16, 20, 22 and 25 (now GA 75, 76, 94 and 95) will not, in future, be used for drawing advances on behalf of Government servants.

2. All the Forms have been made to provide for the special requirements of the Banking system, and they contain such instructions as are necessary for the guidance of the drawing and disbursing officers. These should be strictly observed.

3. So far as loans and advances are concerned, they can be drawn by the following authorities for the purposes mentioned against each and subject to the fulfilment of conditions applicable to each class:—

- (a) By a Gazetted Officer. .. Advances on his personal account.
- (b) By a Drawing Officer. .. (i) Advances for departmental purposes

(ii) In lump sum, for disbursement to the non-gazetted staff as Advances for purchase of conveyance, house-building, etc., the receipts being taken separately and filed in the departmental office.

(iii) Permanent Advances.

- | | |
|---|--|
| (c) By a duly authorised representative (countersigned by a competent authority). | Loans on behalf of a Municipality, Local Fund Panchayat or other quasi-public body. |
| (d) By the party concerned (countersigned by a duly authorised Revenue or other Officer). | Revenue or other Advances, duly receipted by the payee or supported by a certificate from the Collector or duly authorised officer if the receipt is taken separately for departmental record. |
| (e) By a duly authorised Revenue or other officer. | Revenue or other Advances in lump sum for disbursement to individuals. |

As indicated above, the final record of payments is to be kept in the departmental office concerned, and it is in the case of such transactions as items (b-i) and (e) above that a detailed account of disbursement in Form G.A. 122 is to be rendered to the Accountant General, and this must be submitted at the latest by the end of the month following that in which an advance is drawn. A certificate to the effect that the detailed accounts due in respect of Advances previously drawn have been rendered must be recorded on a subsequent bill otherwise the treasury will return the bill unpaid.

4. The correctness of accounts classification should receive the special attention of the drawing officers who should have them carefully examined before bills are sent to the treasury concerned. Simultaneously, it should be seen that the necessary entries have been made in the relevant ledger, broad-sheet or other prescribed register. The classification as recorded on the bill should be compared with those entered in the ledger, etc. and correction made, where necessary.

5. The classification of recoveries, made by deductions from bills or in cash deposited through cash challans should be completely and correctly recorded on the documents and their correctness should be carefully examined by the drawing officer himself or by an officer to whom the duty is entrusted; and in token of this having been done, each classification should be initialled by the officer before a bill or challan is signed. To save labour, the classifications are, where this is feasible, being inserted on the new forms of bills and schedules under printing at the Government Press, Jodhpur. Since fully detailed classifications cannot be printed on the form of cash challan so as to cover all cases, the departments are under an obligation to exercise the necessary care in filling the challans neatly and properly so that mispostings and transpositions may be avoided and the consequent labour and time, which would otherwise be involved in rectifying them, saved. Such steps would ensure the correct compilation of the State account and it is very much desirable that they should be adopted.

CHAPTER XVIII

Miscellaneous Subjects.

I.—Security Deposits.

415. The following instructions apply generally to securities to be taken from officials entrusted with the custody of cash or stores.

416. Subject to any special rule or order made by Government in this behalf every cashier, store-keeper and other subordinate who is entrusted with the custody of cash or stores should be required to furnish security, the amount being regulated according to circumstances and to local conditions in each case under the sanction of competent authority, and to execute a security bond, setting forth the conditions under which Government will hold the security and may ultimately refund or appropriate it.

Notes.—1. The Treasurer employed in non-banking treasuries is responsible for the handling of the money at treasury. It is the duty of the Collector to see that the Treasurer furnishes sufficient security to protect the Government against loss due to this negligence or fraud.

2. A model form of the Treasurer's security bond is given in Form T.R. 2.

Securities lodged as deposits may be returned after six months from the date of vacation of office by a treasurer, but the bond shall be retained permanently, or until it is certain that there is no necessity for keeping it any longer.

417. When a Government servant who has furnished security takes regular leave or is deputed to other duty, the person who is appointed to officiate for him should be required to furnish the full amount of security prescribed for the post, unless a competent authority has authorised a relaxation of the rules regarding security applicable to his case.

418. Whenever, a private person or firm contracts with Government to supply stores or execute a work, he or it should, unless exempted by competent authority, be required to give security for the due fulfilment of the contract and suitable provisions regarding the security should be incorporated in the agreement.

419. The security taken from a Government servant or a contractor should be in one of the following forms subject to the conditions noted against each, or partly in one and partly in another of these forms when this is specially permitted by the departmental authority authorised to accept the security:—

<i>Forms.</i>	<i>Conditions.</i>
(i) Cash.	Government will not pay any interest on any deposit held in the form of cash.
(ii) Promissory notes and stock certificates of the Central Government or State Government, Municipal debentures or Port Trust bonds	These securities should be accepted at 5 per cent below the market price, or at the face value, whichever is less, and should be dealt with in accordance with the rules on the subject.
(iii) Post Office Savings Bank Pass Books.	A pass book for a deposit made under the Post Office Savings Bank Rules may be accepted as security, provided that the depositor has signed and delivered to the Post Master a letter in the prescribed form as required by these rules.
(iv) Post Office Cash Certificates, Defence Savings Certificates and National Savings Certificates.	The certificates should be formally transferred to the departmental authority which takes the deposit with the sanction of the Head Post-Master and should be accepted at their surrender value at the time of tender.
(v) Deposit receipts of recognised banks approved by the Government for the purpose.	<p>(1) The deposit receipt should be made out in the name of the pledgee or, if it is made out in the name of the pledger the bank should certify on it that the deposit can be withdrawn only on the demand or with the sanction of the pledgee.</p> <p>(2) The depositor should in writing undertake any risks involved in the investment.</p> <p>(3) The bank should agree that on receiving a signed treasury challan and a withdrawal order from the pledgee in respect of the</p>

deposit or any part thereof it will at once remit the amount specified into the nearest treasury along with the challan and send the treasury receipt to the pledgee.

(4) The responsibility of the pledgee in connection with the deposit and the interest on it will cease when he issues a final withdrawal order to the depositor and sends an intimation to the Bank that he has done so.

- (ii) Treasury Savings Certificates, National Plan Certificates and National Plan Savings Certificates.

The certificate should be accepted at their surrender value.

- (iii) Fidelity bonds from Insurance Companies of reasonable financial standing forms prescribed by Government (Annexure A).

A fidelity bond may be accepted as security from a Government servant but not from a private party.

- (iv) Other forms of security specifically approved by Government for acceptance in any particular department, e.g., mortgages on real property, personal security etc.

Security in any such form may be accepted only in accordance with the rules and conditions laid down in the relevant departmental regulations or by special orders of Government.

420. Security furnished in cash by a Government servant or a contractor may be converted, at the cost of the depositor, into any of the interest-bearing forms of security mentioned in items (ii) to (v) of the preceding rule provided—

- (i) that the depositor has expressly requested in writing that this be done, and
- (ii) that the acceptance of the new form or forms of security is permissible under the rules and under the terms of the agreement or bond.

Notes.—1. Cash actually received or recovered may be converted into an interest-bearing form of security even when it forms part of a deposit which is being paid in instalments and has not yet been realised in full.

2. Percentage deductions made from a contractor's bills held as security for the due fulfilment of a contract should not be converted into any other form of security unless there is special rule or order for such conversion.

he vacates his post, but security bond should be retained permanently or until it is certain that there is no further necessity for keeping it.

425. Without the special orders of the competent authority no security deposit should be repaid or retransferred to the depositor, or otherwise disposed of, except in accordance with the terms of his security bond or agreement. A departmental authority on returning any security to the depositor should invariably obtain his acknowledgement duly signed and witnessed. When an interest-bearing security is returned or re-transferred, the acknowledgement should set forth full particular of the security.

426. The percentage deductions from bills held as security in connection with contracts to execute works should not be refunded till the final bill has been prepared and passed.

427. Subject to any special rule or order made by Government in this behalf, Commissioners are authorised to exercise full powers under the provisions of rules 416 to 425 as regards security deposits of Government officers and others employed under them.

II.—Transfer of Government Land and Buildings.

428. Except as expressly provided otherwise in any rule or order made by Government, no land or building belonging to Government may be sold or otherwise transferred or made over to a local authority, private party or institution for public, religious, educational or any other purpose, except with the previous sanction of Government.

- Notes:—*1. All land which is the property of Government should ordinarily be sold through the Revenue Department. Lands in the possession of departments are for their departmental purposes only and when any portion of the land assigned to them ceases to be required for those purposes, it should be surrendered to the Revenue Department.
2. Except in cases in which Government have decided to forego land revenue and to sell or part with the land without assessment to land revenue, in every case the land to be sold or transferred must be assessed to Revenue and the assessment notified to intending purchasers etc.
3. Whenever any Government land or building is sold to a public body or a private individual, and the purchaser takes possession of the property before the sale price is settled and paid,

paration of the Provident Fund Schedule (Forms G A 77 and G.A. 287);—

- (1) A complete list of subscribers to each Fund should be maintained in each disbursing office in the form of the Schedule.
- (2) Each new subscriber should be brought on this list and any subsequent changes resulting from his transfer or in the rate of subscription, etc., clearly indicated.
- (3) Except where it is otherwise provided in the rules of the Fund concerned, changes in the monthly rates of subscription will be presumably only from the 1st of April each year, i.e., with effect from the pay of March drawn in April.

V.—Miscellaneous.

Destruction of Official Records connected with Account.

432. The general rules on the subject are contained in Appendix XIII. (Special rules applicable to particular departments are prescribed in the respective departmental manuals).

Elimination of Pies from Government Account.

433. The following transactions of the Government shall be taken to the nearest anna, six pies and over being treated as one whole anna and amounts less than six pies being omitted:—

- (1) Payments to or recoveries from Government servants and pensioners, except as specified below:—
 - (i) In the case of emoluments fixed by Statute, the payment may be made to the next higher anna.
 - (ii) In the case of pies occurring in life insurance premia under the Post Office Insurance Scheme, and in subscriptions to Service and other Funds, which are deducted from pay bills, the total sum for twelve months is bound to be an even sum of annas, and every subscriber should be asked to pay to the nearest anna eleven months in the year, the necessary adjustment being made in the last month; thus, a subscriber who has to pay Rs. 3-5-7 per month may pay Rs. 3-6-0 per

month for eleven months and Rs. 3-1-0 in the twelfth month.

- Notes:*—1. Each individual item in a pay and allowance, pension or travelling allowance bill should be taken to the nearest anna.
2. As regards recoveries of amounts under objection, when all amounts of bills are calculated in annas, there cannot be any pies in objection books.
 3. In the case of the General Provident Fund, Contributory Provident Fund and other Government Provident Funds, deductions will be made in whole rupees or even annas, as may be required by the rules of the fund concerned.
 - (2) Accounts rendered to another Government or by one department of the Government to another, unless in any case it is not possible to remove the pies from the original transactions.
 - (3) Amounts converted into Indian currency from sterling and other foreign currencies.
 - (4) Payments for claims in respect of contingent and other charges when claimants have no objection.

- Notes:*—1. Pies in the totals only of the claims should be rounded off to the nearest anna.
2. Fractions of a pie should neither be received nor paid
 - (5) Reserve Bank remittances, deposits, and all receipts other than receipts of revenue which are fixed by or under any law, or are specially exempted by the Government from the operation of this rule.

Note:—Pies may be accepted for the issue of Reserve Bank Government drafts on account of sums which represent dues fixed by or under any law or under any contractual obligation of the Government.

ANNEXURE A
MODEL FIDELITY BOND
FIDELITY GUARANTEE BOND

Bond No.	Insurance	Agency: Region:
Sum Guaranteed	stamp	Date of Expiry.
	worth annas -/8/-	Annual premium.

WHEREAS _____ (hereinafter called the "Servant") is in, or about to be taken into, the employment of the Government of Rajasthan (hereinafter called the "Insured"), in the capacity of.....in the..... Department and has applied to the undermentioned Company, (hereinafter called the "Company"), to guarantee his honest and faithful accounting for all moneys, stores, stamps or any other property received by, or entrusted to him while in the service of the Insured.

AND WHEREAS the sum of Rupees only. has been paid to the Company as the premium in consideration for such guarantee commencing from the.....day of... and terminating on the.....day of.....

NOW THEREFORE this agreement witnesses that in consideration of the premium and during the period commencing and terminating as aforesaid and afterwards during each succeeding year from the..... day of each year, in respect of which the Annual Premium as above stated shall before, or on the.....day ofbe paid to the Company and the Company shall consent to receive the same, the Company binds itself to guarantee to the Insured, that the Servant shall, during the subsistence of this agreement, honestly and faithfully account to the Insured for all moneys, stores, stamps or any other property which he shall receive or be entrusted with on account of the Insured, in his capacity as a in the office of the.....or in his capacity as the holder of any other post under the Insured to which he may be transferred from time to time, and the Company guarantees, to the extent hereinafter mentioned, to indemnify the Insured against all loss, injury, or damage in such moneys, stores, stamps or other property which the Insured may in any way suffer or sustain by any act or acts of default, negligence, oversight, fraud, misconduct or dishonesty of the Servant committed during the period for which the aforesaid Premium has been paid by the Servant.

PROVIDED that the sum recoverable under this agreement shall in no case exceed Rupees.....only.

PROVIDED ALSO that the Company reserves the right to insist upon prosecution of the Servant in the event of his dishonesty.

IN WITNESS WHEREOF, the undermentioned Company by its duly constituted Attorney as mentioned below has subscribed its name.

DATED in.....the..... day of
 One Thousand Nine Hundred and Sixty.....

CHAPTER XIX

Government Accounts.

I—General Principles and Methods of Accounts.

Form of Accounts.

434. The accounts of the Government shall be kept in such forms as the Comptroller and Auditor General of India may, with the approval of the President, prescribe. His directions regarding the form in which and the general principles and methods according to which accounts should be kept are contained in Vol. I of the Account Code issued by the Comptroller and Auditor General. Volumes II and III of the Account Code embody the Comptroller and Auditor General's directions regarding the form of initial and subsidiary accounts to be kept in treasuries and by officers of Public Works and Forest Departments. A brief general summary of the main principles and methods of accounts is given below for the guidance of departmental officers. This summary does not in any way replace the detailed instructions contained in the Codes, referred to above which should be referred to freely in all cases of doubt or where elucidation is necessary.

Main Division of Accounts.

435. The four main divisions of Government accounts are:—

- (1) Revenue.
- (2) Capital.
- (3) Debt.
- (4) Remittance.

The first division deals with the proceeds of taxation and other receipts classed as revenue and the expenditure therefrom. The second division deals with expenditure met usually from borrowed funds, such expenditure being incurred with the object either of increasing concrete assets of a material character or of reducing recurring liabilities such as those for future pensions by payment of the capitalised value, and also final receipts of a Capital nature intended to be applied as a set-off to Capital expenditure. The third division comprises receipts and payments in respect of

which Government becomes liable to repay the moneys received or has a claim to recover the amounts paid together with repayment of the former and the recoveries of the latter. The fourth division shall embrace all merely adjusting heads, under which shall appear remittances of cash between treasuries, remittances by bills and remittance transfer receipts as well as items in transit between different branches of the accounts department. The initial debits or credits to the heads in this Division will be cleared eventually by corresponding receipts or payments either within the same circle of account or in another account circle.

436. Inside each of the four divisions referred to in the preceding rule the transactions are grouped into sections which are further sub-divided into Major Heads of Account. The Sections are distinguished by letters of the alphabet, a double letter denoting the Capital portion of the particular set of transactions. The Major Heads in the Revenue and Capital divisions are numbered serially, Roman numerals being employed on the receipt side, and Arabic on the disbursement side.

Major, Minor and Detailed heads.

437. The main unit of classification in the accounts is the major head which is divided into minor heads each of which, if necessary, have a number of subordinate heads generally known as detailed heads. In some cases, minor heads are divided into sub-heads which again are divided into detailed heads. The detailed classification of account heads used in Government accounts shall be such as is given in the List of Major and Minor Heads of Account of Central and State Receipts and Disbursements issued by the Comptroller and Auditor General.

In all accounts, the major and minor heads shall be arranged in the exact order shown in the List of Major and Minor Heads of Account.

In respect of all account heads the prescribed classification should be followed strictly, exact uniformity being essential even in regard to nomenclature.

438. The introduction of any new major or minor head as well as the abolition or change of nomenclature of any of the existing heads shall require the approval of the Comptroller and

Auditor General who will obtain the approval of the President, where necessary. The Accountant General has, however, been given direction to open the prescribed detailed heads and, when necessary, to open a new one if a prescribed head is not suitable subject to the restriction that the detailed heads are not multiplied unnecessarily and that only such heads are opened in the accounts as are really essential. The following principles are observed in this connection:—

- (a) A head which is definitely prescribed in the List of Major and Minor Heads of Account or any other list approved by the Comptroller and Auditor General as being subordinate to one minor head should not be placed under another.
- (b) If a new head is opened for transactions formerly merged in another head, the new head should be placed next after the latter when new forms are printed, if it is not possible to do so earlier.

Note—The detailed heads subordinate to a minor head of expenditure should be so arranged in accounts as to exhibit separately the expenditure under each unit of appropriation as prescribed from time to time by Government.

Classification of Expenditure as "Charged" ("Non-voted") or as "Voted".

439. Expenditure, which under the provisions of the Constitution is subject to the vote of the Legislature, shall be shown in the accounts separately from expenditure which is "Charged" on the revenues of the Central or State Governments. The expression "Charged" ("non-voted") or "Voted" shall be appended to the heads concerned to distinguish the two categories of expenditure.

Responsibility of Departmental Officers.

440. Every officer responsible for the collection of Government dues or expenditure of Government money should see that proper accounts are maintained in such form as may have been prescribed for all financial transactions of Government with which he is concerned and render accurately and promptly all such accounts and returns regulating to them as may be required by Government, the Accountant General or the controlling authority concerned. It is essential that all accounts

should be so kept and the details so fully recorded and that the initial record of payments, measurement and transactions in general are so clear, explicit and self-contained as to be produceable where necessary as satisfactory and convincing evidence of facts.

Notes—1 The classification on bills should be recorded by the drawing officer. Similarly, the classification on challans should be recorded by the officers responsible for the collection of Government dues and making the remittance to the treasuries. In cases of doubt, the classification in the accounts may at the outset follow the budget, but the matter should be referred to Government for orders in any case of doubt.

2. The responsibilities of disbursing officers, controlling officers and heads of departments in regard to the control over expenditure incurred against the grants allotted to them are laid down in paras 59 et seq.

Instructions.

(1) Claims relating to the Central Government and those relating to the Rajasthan Government should be drawn on separate bills. If a Central form is not available a State form may be used, but the word "Central" should be conspicuously super-imposed in red ink.

(2) Whether the claim is a voted or non-voted charge should be prominently indicated

(3) The classification recorded on a bill should be complete and strictly in accordance with the heads prescribed in the Budget. It should show in complete detail the major head, minor head, sub-head and the detailed head of account. To ensure uniformity of classification and to avoid any ambiguity, a suitable number of rubber stamps showing the major and minor head of account should be supplied by each head of office to his subordinate drawing officer.

(4) The correct form of bill for each class of claim should be used

(5) The nature of recoveries from the pay and allowances of Government servants should be clearly indicated and the recoveries under each head should be supported by a separate schedule showing full particulars of each recovery.

(6) Where a debit for a payment made or a credit for a recovery made is to be passed on to an officer other than the Accountant General, Rajasthan, the designation of the adjusting Accounts Officer should be marked in red ink at the top of the bill and the schedule concerned

Capital and Revenue Accounts.

General Rules.

441. Expenditure of capital nature is broadly defined as expenditure incurred with the object of either increasing concrete assets of a material and permanent character, or of extinguishing

or reducing recurring liabilities, such as those for future pensions by payment of commuted value. Expenditure on a temporary asset cannot ordinarily be considered as expenditure of a capital nature.

442. Expenditure of a capital nature as defined above, incurred upon a scheme or project may not, however, be classed as capital expenditure in the Government accounts unless the classification has been expressly authorised by general or special orders of Government. Ordinarily, such classification will not be permitted unless—

- (i) it is essential for the exhibition of financial results of any special service or undertaking on the basis of generally accepted commercial principles, or in some other conventional manner, either that the cost of the service or undertaking may be ascertained or that the full implications of any policy may be clearly demonstrated; or
- (ii) the expenditure involved is so large that it cannot reasonably be met from ordinary revenues.

Note.—The term “ordinary revenues” is applied to revenues derived from taxes, duties, fees, fines and similar items of current Government income including extraordinary receipts, if any, as distinct from receipts that are of a capital, or debt, deposits and banking character.

443. When it has been decided by Government that the expenditure on a scheme for the creation of a new or additional asset should be classed as capital expenditure and that separate capital and revenue accounts should be kept of such a scheme, the allocation of expenditure to capital and revenue should be determined in accordance with such detailed rules as may be prescribed by Government according to the circumstances of the department or undertaking in which the expenditure is incurred. The following are the main principles applicable to the treatment of the expenditure in the estimates and accounts:—

- (i) Capital bears all charges for the first construction and equipment of a project as well as charges for intermediate maintenance of the work while not yet opened for service and bears also charges for such further additions and improvements as may be sanctioned under rules made by competent authority.

- (ii) Subject to clause (iii) revenue should bear all subsequent charges for maintenance and all working expenses. These embrace all expenditure on the working and upkeep of the project and also on such renewals and replacements and such additions, improvements and extensions as under rules made by Government are debitable to the revenue account.
- (iii) In the case of works of renewal and replacement, which partake both of a capital and revenue nature, the allocation of expenditure should be regulated by the broad principle that Revenue should pay or provide a fund for the adequate replacement of all wastage or depreciation of property originally provided out of capital grants and that only the cost of genuine improvements, whether determined by prescribed rules or formulae, or under special orders of Government, may be debited to Capital. Where under special orders of Government a Depreciation or Renewals Reserve Fund is established for renewing assets of any commercial department or undertaking the distribution of expenditure on renewals and replacements between Capital and the Fund should be so regulated as to guard against over capitalisation on the one hand and excessive withdrawals from the Fund on the other. Expenditure on account of reparation of damage caused by extraordinary calamities, such as flood, fire, earthquake, enemy action, etc., should be charged to Capital or to Revenue, or divided between them in such way as may be determined by Government according to the circumstances of each case.
- (iv) Capital receipts in so far as they relate to expenditure previously debited to Capital, accruing during the process of construction of a project should be utilised in reduction of capital expenditure. Thereafter their treatment in the accounts will depend on circumstances, but except under special rule or order of Government, they should never be credited to the ordinary revenue account or the department or undertaking.

444 Expenditure debitable to Capital will be booked under the appropriate capital head of accounts prescribed

within or outside the revenue account, according as the funds required to meet such expenditure are provided from ordinary revenues or from other sources including borrowed money. As a general rule, the capital cost of all comparatively small schemes will be met from ordinary revenues. Borrowed money and other resources outside the revenue account will not ordinarily be spent for unproductive purposes unless the following conditions are fulfilled:—

- (i) the objects for which the money is wanted are so urgent and vital that the expenditure can be neither avoided, postponed nor distributed over a series of years;
- (ii) the amount is too great to be met from ordinary revenues.

Except under special orders of Government, no expenditure previously met from ordinary revenue may be transferred to a capital head outside the revenue account.

Note.—A productive work is one which produces sufficient revenue to afford a surplus over the charges relevant to its functioning.

Interest on Capital.

445. Except in special cases regulated by special orders of Government, interest at 4% should be charged in the account of all commercial departments or undertakings for which separate capital and revenue accounts are maintained within the Government accounts. The charge should be calculated on the direct capital outlay to end of the previous year plus half the outlay of the year itself, irrespective of whether such outlay has been met from ordinary revenues or from other sources.

- (i) For capital outlay met out of specific loans raised by Government, at such rate of interest as may be prescribed by Government, having regard to the rate of interest actually paid on such loans and the incidental charges incurred in raising and managing them.

Note.—By specific loans are meant loans that are raised in the open market for one specific purpose which is clearly specified in the prospectus and in regard to which definite intimation is given at the time of the raising of the loans that for the purpose of accounts they are to be regarded as specific loans.

- (ii) For capital outlay provided otherwise at the average rate of interest to be determined each year by the Comptroller and Auditor General with the approval of Government.

446. When under any special order of Government, charges for interest during the process of construction of a project are temporarily met from capital, the writing back of capitalised interest should from the first charge on any capital receipts or surplus revenue derived from the project when opened for working.

Classification of transactions in Accounts.

General Limitations.

447. The Government after consulting the Comptroller and Auditor General, has the power to issue any general or special orders as to the head of account under which any specified transaction or transactions of any specified class is or are to be included. All rules of classification laid down in this section shall not only be subject to the observance of this condition but shall also be subject to the directions regarding inter-departmental transfers contained in Section III and to any other rules or orders which have been or may be issued to regulate adjustments between Governments. Rules regulating adjustment between Governments of certain important categories of charges and receipts which may be accepted by all Governments will be issued separately.

Note—Whenever provision made in the estimates of receipts and expenditure framed by Government or in any order of appropriation does not conform to the recognised rules of classification prescribed in this chapter, the corresponding receipt or expenditure should be brought to account against the particular major or minor head or other unit of appropriation under which the provision is made unless there be strong reasons for a contrary course, as for instance, when such accounting would be contrary to law. Government should, however, be advised to rectify the error in the estimates of the following year unless it agrees to give effect to the correct classification in the accounts of the current year in view of substantial amount involved or where the misclassification affects the accounts of commercial departments or allocation between Capital and Revenue heads.

General Principle of Classification.

448. As a general rule, the classification of transactions in Government accounts shall have closer reference to the

department in which the revenue or expenditure occurs, than to the object of the revenue or expenditure or the grounds upon which it is sanctioned. For example expenditure in the Public Works Department on buildings which are under its administrative control, but which are required by a non-commercial department, shall be debited in the Public Works Accounts and not passed on for adjustment against the department benefited by the expenditure.

Important General orders governing classification

Pay and allowances (other than Travelling Allowances) of Government servants.

449. The classification of pay and allowances other than travelling allowances of Government servants shall be governed by the following rules:—

- (1) The whole pay and allowances of a Government servant holding a post substantively or in an officiating capacity should be taken against the department and the post in which he is actually serving.
- (2) When a Government servant whose main duties and post fall under one head of charges is entrusted with additional or subsidiary duties coming under another head, no portion of his pay and allowances shall be debited to the latter head. This rule shall not apply to separate fixed allowances for additional duties, nor shall it apply to cases governed by special directions issued by Government.
- (3) The transit pay and allowances of a Government servant proceeding to join an office whether on first appointment, or on transfer, either permanently or as a temporary measure, or on reversion from one department to another, should, in the absence of special orders to the contrary, be debited to the office to which he is proceeding.

Travelling Allowance.

450. The travelling allowance of a Government servant shall be classified in the accounts in accordance with the following rules:—

Save as provided below and subject also to the directions given by the Comptroller and Auditor General to

regulate adjustment between different departments of Government, the travelling allowance of a Government servant on whatever duty he may be employed shall be debited to the same head as his pay.

In the following cases, the travelling allowance of a Government servant may be debited to a head different from that to which his pay is debited—

- (1) in cases where a Government servant is required to travel on duty connected with an outside body or fund;
- (2) when Government considers it necessary to show separately the cost of a special Service; and
- (3) in cases covered by general or special orders of Government authorising a deviation from the general rule.

Expenditure on Civil Works.

451. Outlay on buildings and other works shall be debited in the accounts as expenditure of the Public Works Department if the administrative control of the works is vested in officers of the Public Works Department and as expenditure of the civil department concerned if the administrative control of the works is transferred by a general or special order of Government from the Public Works Department to the department using or requiring them. The term, "administrative control" when applied to Civil Works implies *inter alia* the assumption of full responsibility for construction, up-keep and maintenance of buildings and other works and the provision of funds for the execution of these functions. This responsibility is not diminished if the execution of the work is entrusted to a different agency. The agency by which the work is executed shall not be the deciding factor in determining the question of classification.

Note:—Where for administrative or economic reasons the maintenance of any State building in charge of the Public Works Department is entrusted to any other civil department, original works and special and ordinary repairs costing Rs. 500 or less, in respect of such buildings may be carried out by the head of the department concerned in accordance with such special instructions as may be issued to him by the Public Works Department. Provision for expenditure on such works should be made in the Budget for "50-Civil Works" under a special sub-head "Petty construction and repairs by Civil Departments" sub-divided into two secondary

units (i) works and (ii) repairs, from which allotment will be made by the Public Works Department to heads of civil departments carrying out the works and while full budgetary and financial control in respect of such works will remain with the Public Works Department, the charges incurred by the civil departments may be drawn under the rules and procedure governing contingent expenditure.

Contributions made by or to Government.

452. (a) Contributions made by the Governments to District Boards, Municipalities, etc., or *vice versa* shall be debited as expenditure or shown as receipts (as the case may be) under the head of account most closely connected with the object for which the contributions are made. Thus, a grant for the construction of a school shall be debited to "37-Education"; a grant for the construction of a drainage system to "39-Public Health" and a grant for the construction of roads to "50-Civil Works"; while a grant given for general purposes, such as a grant to make good a deficit or as compensation for revenue resumed, shall be classified under "57-Miscellaneous".

1. If the financial assistance given by the Union or a State Government to a local body does not take the form of a grant of cash, but of expenditure in the Public Works Department equivalent to the whole or a part of the cost of a work constructed by that department on behalf of the local body concerned, the contribution thus made should be debited as expenditure under the minor head 'Grant-in-aid' of the Public Works Major Head concerned, irrespective of the object of the assistance.
2. A contribution paid by a local body with the express object of meeting the whole or a part of the cost of construction, by the Public Works Department, of a specific work which is eventually to be property of Government, should be credited in the Public Works accounts to the Debt head "Public Works Deposits". The contribution should, for accounts purposes, be divided into two parts, the one representing a share of works expenditure and the other the usual percentages on that share to cover charges for Public Works establishment and tools and plant; and the expenditure as actually incurred,

together with the percentages, should be debited against it.

(b) A grant which the State Government may make to the Central Government under this Section need not invariably take the form of a grant-in-aid. It would be open to the State Government to incur by agreement with the Central Government direct expenditure on a Central Subject and such expenditure should be recorded in the accounts as State expenditure under the appropriate head of account concerned. For example, if the State Government by agreement with the Central Government incur direct expenditure on Ancient and Historical Monuments, a Central subject, such expenditure if incurred in the Public Works Department should be recorded under the minor head "Civil Works" subordinate to the head "50-Civil Works-Original Works-Buildings".

Refunds of Revenue

453. Refunds of revenue shall, as a general rule, be taken in reduction of the revenue receipts under the major head concerned.

Classification of transactions under "Advances Repayable".

454. Moneys advanced for miscellaneous purposes under special authority and recoverable in cash and sums overpaid on vouchers other than those for service payments shall be adjusted under the head "Advances Repayable". Payments made on account of Government expenditure should not be held under "Advances Repayable" on the ground that further proceedings in audit are necessary for their final admission. This head shall cover items which are from their inception debts due to Government recoverable either in cash or by deduction from pay and allowances. Pay and allowances of any kind in respect of an assignable period paid before they are due shall be debited to the same head as when paid after they are due, but advances of pay and travelling allowance made to a Government servant under orders of transfer may be debited to "Advances Repayable" or if the Government servant is transferred to another account circle should be passed on to the latter circle for adjustment. Advances for compensation for land may be debited to "Advances Repayable" and retained under that head until receipt of proper payment vouchers when the amounts should be transferred to the debit of the department concerned.

Advances for law suits shall be finally debited against the department concerned. Refunds of amounts remaining unspent out of these advances shall be dealt with as cash recoveries of service payments.

Note.—If a recovery relating to an over payment of the current year be made by a short payment of an item chargeable to the same detailed head, no separate adjustment shall be necessary. But such recoveries, if they are made in cash or by short payment of item not chargeable to the same detailed heads as were previously over charged, as well as recoveries relating to over payments of a previous year, whatever the mode of recovery, shall be credited in the first instance to the suspense head "Recoveries of Service payments" and appear under that head in the Classified Abstract. This suspense head shall then be cleared by a transfer entry in the following manner:—

- (a) by deductions from the current year's charge under the detailed head previously over-charged, if the recoveries relate to over payments of the current year,
- (b) by credit to the departmental receipt head concerned as receipts of the Department or, in the case of departments not having a corresponding receipt head to the major head "XLVI—Miscellaneous" if the recoveries relate to over payments of a previous year.

There shall be only one transfer entry each month for adjusting the recoveries of each department.

Classification of transaction under 'Suspense'.

455. Items of receipts and payments which cannot at once be taken to a final head of receipt or charge owing to lack of information as to their nature or for any other reason may be held temporarily under the head "Suspense Account" in the Deposit Section of the accounts. A service receipt of which full particulars are not given must not be taken to the head "Suspense Account" but should be credited to the minor head "Miscellaneous" under the revenue head to which it appears to belong pending eventual transfer to the credit of the proper head on receipt of detailed particulars. The charges under the head, 'Suspense Account' will consist also of items for which full particulars have not been given which will enable the Audit Office properly to classify them.

Note.—No sum shall ordinarily be credited to Government by debit to a suspense head, credit must follow and not precede actual realisation.

Important special orders governing the classification of certain individual transactions.

Cost of acquisition of land.

456. The cost of land taken up by acquisition shall be debited to the department for which it is acquired.

Sale proceeds of Government land and buildings.

457. The classification of the sale-proceeds of Government land and buildings shall be regulated in accordance with the schedules given below:—

I—SCHEDULE

Sale proceeds of land etc.

	Heads to which credited.
(i) When the cost of the land was originally debited to, or remains at the debit of, the Capital account of any project or undertaking for which regular Capital and Revenue accounts are kept or was originally met from the revenue account of such project or undertaking.	The Capital or Revenue account of the project, as the case may be, according to the allocation rules applicable to the Department concerned.
(ii) When the cost was originally debited to a Capital expenditure head outside the Revenue Account, even though no regular Capital and Revenue accounts are kept for the work covered, by the Capital expenditure.	The Capital expenditure head originally debited.
(iii) When the cost was originally debited, within the Revenue Section of the accounts to any Service or Revenue department for which no Capital and Revenue accounts are kept.	The receipt head relating to the department concerned, or, in the case of departments not having a corresponding receipt head, "XLVI—Miscellaneous—Miscellaneous",
(iv) When the cost was not so debited—	
(a) the rights of—Government in agricultural land not so covered by clause (b);	VII—Land Revenue.
(b) Nazul lands in the United Provinces, the Punjab and the Central Provinces and Berar or	XLVI—Miscellaneous—Sales of land and houses etc.

Heads to which creditable.

elsewhere and lands in the Punjab equipped at the cost of provincial revenues for re-sale for building purposes;

(c) all other items

XLVI—Miscellaneous—Miscellaneous

II—SCHEDULE

Sale proceeds of buildings including the actual area—occupied by or auxiliary to a building)

Heads to which creditable

- | | |
|--|--|
| (i) When the cost of building was originally debited to, or remains at the debit of, the Capital Account of a Project or undertaking for which regular Capital and Revenue Accounts are kept or was originally met from the Revenue accounts of such project or undertaking. | The Capital or Revenue account of the project, as the case may be, according to the allocation rules applicable to the Department concerned. |
| (ii) When the cost of the building was originally debited to a Capital expenditure head outside the Revenue Account, even though no regular Capital and Revenue Accounts are kept for the work covered by the Capital expenditure | The Capital expenditure head originally debited. |
| (iii) When the sale affects irrigation, navigation, embankment and drainage works for which Capital accounts are not kept. | XVIII—Irrigation, Navigation, Embankment and Drainage Work for which no Capital Accounts are kept. |
| (iv) When the sale is of buildings, the cost of which was originally debited, within the revenue section of the accounts, to any service or revenue department for which no capital and revenue accounts are kept | The receipt head relating to the department concerned, or, in the case of departments not having a corresponding receipt head, XLVI—Miscellaneous—Miscellaneous. |
| (v) In all other cases:— | |
| (i) if sold in the Public Works Department. | XXXIX—Civil Works |
| (ii) if sold in the Defence Department. | XLVII—Defence Receipts effective. |
| (iii) if sold by Civil agency. | XLVI—Miscellaneous—Sales of land and houses, etc. |

Municipal rates and taxes.

458. Municipal rates and taxes on Government buildings shall be adjusted, as follows:—

- (a) As a general rule, municipal rates and taxes on a non-residential building paid by, or passed on to, a department occupying the whole or part of the building, shall be debited to the contingencies of the Department concerned. Where, however, the whole or part of the tax is paid by the Public Works Department or by a Civil Department as the department in administrative control of the building, the payments may be debited to the maintenance estimate of the building concerned.
- (b) Taxes on non-residential buildings occupied by departments, if paid by a department nominated by Government in this behalf and not passed on to the occupying departments, shall be debited to "57—Miscellaneous—Rents, Rates and Taxes".
- (c) Taxes on residential buildings, if payable by Government, whether the buildings are under the administrative control of the Public Works Department or any other Civil department, shall be debited to the maintenance estimates of the buildings concerned.

Note.—In cases where the whole or any portion of the taxes which by local rule or custom are ordinarily leviable from the tenant, is paid by a department other than the department in administrative control of the building, the charge may be treated as contingent expenditure of the paying department.

- (d) Taxes both on residential and non-residential buildings owned or occupied by the Defence Department shall be debited to Defence Services estimates.

General Methods of Accounting.

Accounting for transactions pertaining to more than one major head of account.

459. For the sake of convenience or for other special reasons, receipts or charges pertaining to more than one head of account may be booked in the first instance under one of the heads concerned, but the portion creditable or debitabile to other head or heads involved should be transferred from the former

head to the latter before the accounts of the year are closed. A few cases in which this procedure is authorised are cited below:—

- (1) Where the charges for the supply of water from Irrigation canals are consolidated with the Land Revenue demand the consolidated rates are in the first instance credited to the head "Land Revenue" and an approximate amount calculated as the share due to Irrigation is transferred to Irrigation Revenue head.
- (2) Charges for collection of corporation tax are accounted for under the head "4-Taxes on Income other than Corporation Tax" in the first instance, the amounts debitable to the head "3-Corporation Tax" being transferred later from the former head to the latter.
- (3) Interest paid by Government on loans is taken initially under the head "22-Interest on Debt and Other Obligations" and necessary transfers from this head are made subsequently in respect of amounts debitable to Commercial Departments.
- (4) The Establishment and Tools and Plant charges of Public Works Divisions are in the first place booked under a single major head subject to final apportionment among the several major heads concerned.

Record of Capital expenditure in accounts.

460. The following principles shall govern the record of Capital expenditure in the accounts:—

- (1) Save as provided otherwise, all expenditure of a Capital nature incurred in a Commercial Department or in connection with commercial undertakings for which regular Capital and Revenue accounts are kept shall be debited in the first instance to a capital head outside the Revenue Account. So much of this expenditure as Government may decide to finance out of revenue sources shall be transferred to a corresponding capital head within the Revenue Account.

Note.—Capital expenditure financed from ordinary revenues may be debited direct to a capital head within the Revenue Account if so desired by Government, provided that the expenditure is recorded in sufficient detail under the capital major head within the Revenue Account, so that it may be combined with the expenditure brought to

account under the capital major head outside the Revenue Account in order to show the total capital outlay in one place in the administrative or pro forma accounts maintained for the purpose. In the absence of an appropriate capital major head within the Revenue Account such capital expenditure shall be taken directly to a distinct sub-head with separate detailed heads to be opened for the purpose under the relevant Revenue Major head concerned.

- (2) In the case of other departments, expenditure of a capital nature on a project which Government may decide to finance from borrowings or from non-revenue sources shall be debited initially and finally to a capital head outside the Revenue Account while similar expenditure on all other projects shall be taken direct to the appropriate head within the Revenue Account. No question of transferring any portion of the expenditure initially recorded outside the Revenue Account to the Revenue Account should arise in these cases unless Government decide to write the expenditure back to Revenue over a period of years. If this process takes the form of amortisation of loans taken for the expenditure, the annual Sinking Fund payments shall be debited to the appropriate Revenue head of account concerned.

Rectification of Misclassifications.

461. The procedure to be followed in rectifying misclassifications in accounts shall be as prescribed below:—

- (a) If an item which properly belongs to a Revenue or Expenditure head is wrongly classified under another Revenue or Expenditure head in the accounts of the same Government, the error may be corrected at any time before the accounts of the year are closed, in the manner directed in Note 3 below but after the accounts are closed no correction is admissible, it being sufficient to make a suitable note of the error against the original entry. If, however, the error affects the receipts and disbursements of another Government or the transactions of a Commercial Department it should be corrected by transfer in all cases as soon as the error is discovered. The procedure to be observed for the correction of errors in the accounts of works in the Public Works Department shall be as laid down separately in P.W. Manuals.

(b) An error which affects a debt, deposit or remittance head must be corrected by transfer, however old and however small it may be. If the accounts of the year in which the error took place are not closed, the correction should be made by the removal of the item from the head under which it was wrongly taken to that to which it properly belongs. If the accounts of the year in which the error took place are closed, then the following procedure should be followed in the cases referred to.

- (1) an item taken to one debt, deposit or remittance head instead of another—the correction should be made by transfer from the one to the other;
- (2) an item credited to a debt, deposit or remittance head instead of to a revenue head, or debited to a debt, deposit or remittance head instead of to an expenditure head—the correction should be made by transfer to the head under which it should originally have appeared;
- (3) an item credited to a revenue head instead of to a debt, deposit or remittance head—correction should be made by debiting refunds and crediting the proper head;
- (4) an item debited to an expenditure head instead of to a debt, deposit or remittance head—correction should be made by debiting the proper head and crediting "Recoveries of Service Payments".

Note.—1. After the accounts of the year are closed, corrections or transfers affecting capital major heads, unless they affect the accounts of different Governments, should usually be affected without financial adjustment by alteration of progressive figures, without passing the debit and credit entries through the accounts of the year's financial transactions. This would prevent unnecessary inflation of the current year's accounts and the voting of grants of doubtful propriety which the inclusion of the correcting entries in the current accounts would otherwise involve.

2. Errors in the accounts of Divisional Officers of the Public Works Department shall be governed by the rule in P.W. Manuals.
3. When errors are discovered in the same year, involving a correction by transfer of amounts from one minor head to another under the same major head, or from one major head

to another, the necessary corrections should be made by a formal transfer entry. But if the amount involved does not exceed ten rupees and affects only Revenue or Expenditure heads affecting the same Government, no formal transfer is necessary, and it should be sufficient simply to make a note of the error against the original entry.

Writes off from balanced heads to Government.

462. Ordinarily all amounts due to Government which are found to be irrecoverable shall be written off from the debt head of account concerned to an expenditure head as a loss to Government. Similarly, any amount due by Government remaining unclaimed for such time as may be prescribed by Government may be credited as revenue of the Government concerned by debit to the Debt or Deposit head concerned. No amounts should be written off to "Government Account" under "S. Deposits and Advances Part V—Miscellaneous" from a head of account which closes to balance in the Government account without a specific order of the Comptroller and Auditor General and then only on the ground that the error is one of book-keeping only.

Accounts to work from balance to balance.

463. The accounts of Government shall work from balance to balance. The closing balance shown in the accounts of each month shall work up to the general cash balances of each Government held in its treasuries (including remittances in transit) and by the Banks entrusted with treasury business at the end of that month.

Accounting for recoveries of over-payment.

464. Recoveries of over-payments shall be adjusted in the accounts in accordance with the procedure set out in Note below Rule 454.

Accounts of Commercial undertakings.

465. Where any undertakings of Government are conducted on commercial lines the essential formalities of commercial accounts should, if Government so desires, be strictly observed. In such cases, separate commercial accounts of the undertakings shall be kept outside the regular Government account. Gross receipts and expenditure of Commercial undertakings shall be accounted for under the appropriate major and minor heads in

the same way as ordinary receipts and expenditure of Government. The heads of accounts should, as far as possible, be common to the Government accounts and the General Ledger maintained at the undertaking and should be selected with due regard to the principles of Governmental and commercial accounting so that the monthly classified account of income and expenditure of the undertakings may be prepared readily from the General Ledger maintained at the undertaking.

Working Expenses of Commercial Departments

466. As a general rule all expenditure pertaining to a department should be recorded on the expenditure side of the account. In the case of recognised commercial departments, however, it is permissible to take "Working Expense" on the receipt side as deduction from gross receipts.

Transactions with other Governments and Account Circles.

467. The methods by which transactions between different account circles as well as between different Governments including foreign Governments are settled shall be as described in the relevant Chapters of Volume IV of the Account Code issued by the Comptroller and Auditor General of India.

II.—Directions regulating the exhibition of losses in Government Accounts.

Introductory.

The Directions in this section shall regulate the exhibition and adjustment of losses in Government Accounts.

Receipts.

468. (1) If a claim be relinquished, the value of the claim shall not be recorded on the expenditure side as a specific loss.

(2) If money due to Government has actually reached a Government servant and is then embezzled, stolen or lost, even though it may not have reached the treasury and thus have passed into the Public Account, it should be brought into the Public Account as a receipt and then shown in the expenditure side by record under a separate head as a loss.

Notes—1. The term "Government servant" used in clause (2) of this Rule includes persons who, though not technically borne on a regular Government establishment, are duly authorised to receive money on behalf of Government.

2. Where losses of public money are wholly or partially met by non-issue of pay or pension and the Account Department authorisably applies the unissued amount to meet the public claim, the resultant balance of the claim alone should be treated as a loss, the emoluments due being debited to the pertinent head of account as if they had been drawn and used by the Government servant concerned in paying the public claim.

Buildings, lands, stores and equipment.

469. Losses or deficiencies need not be recorded under a separate head in the accounts, though they should be written off to a value or commercial account that may be maintained. If transactions under these categories are recorded under a separate head in the Government accounts, losses or deficiencies relating thereto must be written off the Suspense heads also.

Cash in hand, whether in treasuries or as imprest with Government servants.

470. All losses or deficiencies should be recorded under separate heads in all accounts.

- es.—1 The acceptance of counterfeit coins or notes shall be regarded as a loss of cash.
2. Any recovery made in the course of the year in which the losses are brought to account shall be shown by deduction from the head under which the loss is recorded. Any recovery made after the accounts of the year are closed shall be shown as an item of receipt.

Irregular or unusual payments.

471. Irregular or unusual payments should be recorded in accounts with general reference to the ordinary rules of classification according to the nature of the expenditure; for example an overpayment of pay shall be debited to the head "Pay". Similarly, an excess payment for bricks manufactured shall be debited to the work for which the bricks are used.

It is only when special heads exist in the accounts for recording such charges, as compensations for damages,

irrecoverable temporary loans written off and the like, that unusual or extraordinary payments shall be separately recorded.

Inevitable losses.

472. Where losses are an inevitable feature of the working of a particular department, the major head of account under which the expenditure of that department is recorded, shall contain separate descriptive heads under which such losses may be recorded.

III.—Directions regulating inter-Departmental Transfers.

Adjustments between Governments.

473. In the case of transactions between two Governments, adjustment shall always be made if required by or under the provisions of the Act; and otherwise, in such manner and to such extent as may be mutually agreed upon by the Governments concerned.

Adjustments with outside bodies.

474. Payment shall be required in all cases where a department of a Government renders service or make supplies to a non-Government body or institution or to a separate fund constituted as such inside or outside the Public Account, unless Government by general or special order gives directions to the contrary. Relief in respect of payment for services or supplies given to any body or fund, should ordinarily be given through a grant-in-aid rather than by remission of dues.

Note.—While making recovery from private parties for services rendered by the Government Departments, due consideration may be made for inclusion of the element of leave salary and pension contribution of the staff employed on the work at such rates as may be prescribed by Government.

Inter-departmental adjustments.

475. For purposes of inter-departmental payments, the departments of a Government shall be divided into Service departments and Commercial departments according to the following principles:—

A—*Service Departments.*—These are constituted for the discharge of those functions which either (a) are inseparable from and form part of the idea of

Government or (b) are necessary to, and form part of, the general conduct of the business of Government—

Examples of the first class are:—

the departments of Administration of Justice, Jails and Convict, Settlements, Police, Education, Medical, Public Health, Forest.

Examples of the second class are:—

the departments of Government Printing and Stationery, Public Works (Buildings and Roads).

B—Commercial Departments or Undertakings.—These are maintained mainly for the purposes of rendering services or providing supplies, of certain special kinds, on payment for the services rendered or for the articles supplied. They perform functions which are not necessarily Governmental functions. They are required to work to a financial result determined through accounts maintained on commercial principles.

Note.—Government has the power in respect of these directions to decide whether a particular department or particular activities of a department shall be regarded as a commercial department or undertaking. A list of departments and undertakings recognised by the Rajasthan Government as commercial is given in the annexure to this Section

476. Save as expressly provided in this Chapter a Service department shall not make charges against another department for services or supplies which fall within the class of duties for which the former department is constituted.

The following exceptions to the rule in this Article have been authorised:—

- (a) The Forest Department may charge any other department for vegetable, animal or mineral products extracted from a forest area.
- (b) Payment must ordinarily be made for convict labour as in the case of that supplied to the Public Works and other departments of Government but no charge shall be made for convict labour in the case of works undertaken by the Public Works Department which are treated as Jail Works.

- (c) The cost of additional Police Guards supplied to an Irrigation or other project while under construction, may be debited to the project concerned.

477. A Commercial department or undertaking shall ordinarily charge and be charged for any supplies and services made or rendered to, or by other departments of Government.

This direction may be applied to particular units or particular activities of any department even though the department as a whole may not be Commercial department. Such a unit or activity shall ordinarily charge for its services or its supplies to, and may likewise be charged by, either the department of which it forms a part or any other department.

Notes—1. Save as otherwise provided in this Chapter, service rendered by a Service department falling under clause A (a) of Rule 475 in the normal discharge of its functions shall not be regarded as service rendered for the purposes of this paragraph.

2. The Supply of residential accommodation by one department to the employees of another shall not for the purposes of the directions in this Chapter be held to constitute a service rendered. In all such cases, the rent charged for residential accommodation will be the rent recoverable under the rules for the time being in force from the persons actually using such accommodation.

478. Where one department makes payment or renders service as an agent of another department of the same Government the principal department may, subject to such monetary limit as may be fixed by Government in this behalf, be debited with the expenditure incurred on its behalf by the agent department.

Notes.—1. The cost of land acquired by a Civil Department on behalf of the Public Works Department is debitable in the accounts of the latter as part of the cost of the works for which the land is taken up; but when land is taken up for two or more Service departments conjointly, the cost is wholly debitable to the department for which the major portion of expenditure was incurred, unless there are special reasons to the contrary.

2. When a special Officer is employed for the acquisition of land for any department, the expenditure on pay, allowances etc., of the special Officer and his establishment and any expenditure on contingencies is debitable to that department as part of the cost of land. When the land is taken up by a Civil Officer, not specially employed for the work, only special charges incurred in connection with the acquisition of the land on establishment, contingencies etc., shall be borne by the department for which the land is acquired.

479. A branch of a Service department performing duties supplementary to the main function of the department and intended to render particular services on payment may levy charges in respect of the work for which it has been constituted.

Examples.

Jail Manufacture, Printing (Publishing Department).

480. A branch of a department constituted for the subsidiary service of that department, but employed to render similar service to another department, may charge that other department, e.g.—Workshops of a department, Mathematical Instrument Office, Dockyards.

481. A regularly organised store branch of a department should ordinarily charge any other department for supplies made; but petty and casual supplies of stores may, if the supplying department consents, be made without payment.

482. Notwithstanding anything contained in the directions in this Chapter, a Government may, for special reasons which shall be recorded and communicated to the Accountant General, permit inter-departmental adjustment in any case where such adjustment may be considered necessary in the interests of economy or of departmental control of expenditure.

General.

483. Where under the directions in this Chapter payment is required to be made by one department of a Government to another, such payment may, if the case so requires or if otherwise deemed necessary, include adequate charge for supervision or other indirect expenditure connected with the service or supply for which payment is made.

484. Payments of amounts due by one department of Government to another shall ordinarily be made by book transfer except when such transfers do not suit the methods of accounts or of business adopted by the receiving department.

ANNEXURE

List of departments and undertakings recognised by the Rajasthan Government as Commercial.

1. Government Transport Service, Tonk.
2. Printing & Stationery Department (Publication Branch).

3. State Water Works.
4. Mines Department:—
 - (i) Wolfram Mines, Digana
 - (ii) Colliary Works, Palana
 - (iii) Slate Quarries, Bhankri
 - (iv) Limestone Quarries Naila
5. Electrical & Mechanical Department
6. State Ice and Aerated Water Factories
7. State Cotton Factories
8. Sodium Sulphate Works
9. Irrigation, Navigation Embankment and Drainage Works for which capital and revenue accounts are kept
10. Shri Ganga Theatre, Bikaner.
11. Sirohi Motor Service.
12. Sugar Factory, Ganganagar.
13. Sales Emporium—Industries Department.
14. Abu Road Transport Service.
15. Rajasthan State Hotel, Jaipur.
16. Rajasthan State Road Ways.
17. Agriculture Workshop.

IV.—Directions regulating the exhibition of recoveries of expenditure in Government Accounts.

Introductory.

485. In these directions—

the term “recovery” means repayment by another Government department or an outside body or person of expenditure initially borne by a Government department and recorded as such in its accounts.

Recoveries from private persons or bodies and Governments outside India.

486. Recoveries from private persons or bodies (including local funds and Governments outside India) should, as a general rule, be treated as revenue and not as deduction from expenditure.

Exceptions.

- (i) When a Government undertakes a service merely as an agent of a private body so that the entire cost

of the service is recovered from that body, the net cost to Government being nil, the recoveries may be taken in reduction of expenditure.

- (ii) Recoveries of expenditure on works in progress and transactions of stock and other suspense accounts:—

The technical estimates take cognisance of all anticipated receipts from sale proceeds of materials, plant, etc. received from the old structure, while the receipts under "Stock and Suspense" are by their very nature inseparable from the expenditure recorded under the main head. The recoveries falling under these two categories should, therefore, be treated as reduction of gross expenditure.

Recoveries by one Government from another.

487. As between two or more Governments the following directions shall regulate the classification of recoveries:—

- (a) If the recoveries represent debits to another Government of expenditure which was so debitable from the movement it was sanctioned, they should not be treated as revenue of the Government effecting the recoveries but as deduction from expenditure.
- (b) In the case of joint establishments, where the expenditure is not shared by two or more Governments *ab initio* but is incurred by one of the Governments and partially repaid by the others, the repayment, if made while the accounts of the year are still open, should be treated as deduction from expenditure.
- (c) Recoveries of the classes falling under (a) and (b) if not effected within the accounts of the year in which the expenditure was incurred should be treated as revenue.
- (d) Recoveries on account of commuted value of pensions effected from other Governments should be treated as deductions from expenditure.
- (e) All other recoveries should be credited as revenue of the recovering Government, whenever they are received.

Recoveries by one department from another department of the same Government.

488. As between different departments of the same Government, the recoveries should be treated as deduction from the gross expenditure, except such recoveries as are made by a Commercial department, which should be treated as receipts of that department.

Note:—The term "recoveries by a commercial department" for the purpose of this direction shall apply to recoveries in respect of services rendered to other departments in pursuance of the proper functions for which the department is constituted that is to say, in the case of the Posts and Telegraphs Department, recoveries shall be treated as receipts only when they are made in respect of Postal, Telegraph or Telephone services rendered to other departments, where however, a Commercial department acts as an agent of another department for the discharge of functions not germane to the essential purpose of the department, the recoveries shall be taken in reduction of expenditure.

Receipts and Recoveries on Capital Accounts.

489. Notwithstanding anything to the contrary that may be provided by or under the directions in this Chapter, receipts and recoveries on Capital Account in so far as they represent recoveries of expenditure previously debited to a Capital major head shall be taken in reduction of expenditure under the major head-concerned except where under the rules of allocation applicable to a particular department, such receipts have to be taken to revenue.

Settlement of doubts or disputes.

490. In case of doubt or dispute, the question whether any particular recovery is classifiable as revenue or as deduction from expenditure will be decided by the Comptroller and Auditor General with the approval of the President.

APPENDIX I

TREASURY RULES

Issued by the Rajpramukh under Article 283 (2) of the Constitution of India.

SECTION I.—*Short Title and Commencement.*

1. These Rules may be called the "Treasury Rules of Rajasthan Government" and they shall come into force with effect from the 1st April, 1951.

SECTION II —*Definitions.*

2 In these Rules, unless the context otherwise requires, the following expressions have the meaning hereby assigned to them, that is to say —

- (a) "Accountant General" means the head of an Office of accounts and audit or of accounts, who keeps the accounts of the State Government and, when used in relation to a treasury, the head of an office of accounts to whom the accounts of the treasury are rendered.
- (b) "Audit Officer" means any officer subordinate to, or under the superintendence of, the Comptroller and Auditor General, who exercises audit functions.
- (c) "The Bank" means the Reserve Bank of India or any office or agency of the Reserve Bank of India and includes any branch of the State Bank of India acting as the agent of the Reserve Bank of India in accordance with the provisions of the Reserve Bank of India Act, 1934.

"Reserve Bank" means the Reserve Bank of India.

Note.—Until agreement with the Reserve Bank of India is concluded the term as used in the Rules refers to banks functioning in Rajasthan entrusted with treasury business.

- (d) "Collector" means the head of a District, and includes any other officer for the time being authorised to discharge the duties of the Collector for the purpose of these Rules.
- (e) "Competent authority" means the Government or any other authority to whom the relevant powers may be delegated by Government.
- (f) "Comptroller and Auditor General" means the Comptroller and Auditor General of India.
- (g) "Consolidated Fund of the State" means fund as defined in Article 266 (i) of the Constitution comprising of all revenues received by the Government of Rajasthan, all loans raised by that Government by the issue of treasury bills, loans or ways and means advances and all moneys received by that Government in repayment of loans.

- (h) "Government servant" includes a person who, though not technically borne on a regular Government establishment is duly authorised to receive or disburse money on behalf of Government.
- (i) "Indian Audit and Accounts Department" means the officers and establishment, being in India and subordinate to the Comptroller and Auditor General of India, that are employed upon the keeping and audit of the accounts of the States, or upon one or other of these duties.
- (j) "Public Account of the State" means the funds as defined in Article 266 (2) of the Constitution comprising of public money other than those credited to the Consolidated Fund of the State.
- (k) "State", "Government" and "Governor" mean, respectively the State of Rajasthan, the Government of Rajasthan and the Governor of Rajasthan.
- (l) "Treasury" includes a sub-treasury.

"Bank treasury" means a treasury the cash business of which is conducted by the Bank and a "Non-Bank treasury" means a treasury other than a Bank treasury.

SECTION III.—*Location of Moneys standing in the Government Accounts.*

3. Save as provided in sub-rule (2) of Rule 7, moneys standing in the Consolidated Fund and/or Public account of the State must either be held in the treasury or in the Bank. Moneys deposited in the Bank shall be considered as one general fund held in the books of the Bank on behalf of the State.

The deposit of such moneys in the Bank shall be governed by the terms of the agreement made between the Governor and the Bank.

SECTION IV.—*General System of Control over treasury. District Treasuries.*

4. (1) Unless the Government, after consultation with the Accountant General otherwise directs in any special case, there shall be a treasury in every district. If moneys standing in the Consolidated Fund and/or Public account of the State are, in any district, not deposited in the Bank, the treasury of that district shall be divided into two departments, a department of accounts under the charge of an Accountant, and a cash department under the charge of a Treasurer.

(2) The treasury shall be under the general charge of the Collector who may entrust the immediate executive control to a Treasury Officer subordinate to him but may not divest himself of administrative control. The Collector shall be responsible for the proper observance of the procedure prescribed by or under these Rules and for the punctual submission of all returns required from the treasury by the Government, the Accountant General and the Reserve Bank of India.

Subject to the provisions of this rule, the respective responsibilities of the Collector and the Treasury Officer for business of the treasury shall

be such as may be defined in accordance with such rules as the Government may approve after consultation with the Accountant General

(3) The duty of verifying and certifying the monthly cash balance, if any, in the treasury in such manner as the Government after consultation with the Accountant General may prescribe and of submitting the monthly accounts of such balance in such form and after such verification as the Accountant General may require, shall be undertaken by the Collector or by such other officer as the Government may specify. It must be performed by the Collector in person at least once in every period of three months

(4) When a new Collector is appointed to a district he shall at once report his appointment to the Accountant General and shall certify to the Accountant General the amount of the cash balance, if any, which he has taken over. The certificate shall be submitted in such form and after such verification as the Government may, after consultation with the Accountant General, prescribe

(5) No portion of the responsibility for the proper management and working of treasuries shall devolve upon the officers of the Indian Audit and Accounts Department. The inspection of treasuries by officers of the Indian Audit and Accounts Department shall not relieve the Collector of his responsibilities for management and inspection.

Sub-treasuries.

5. If the requirements of the public business necessitate the establishment of one or more sub-treasuries under a district treasury, the arrangements for the administration thereof and for the proper conduct of business therein, shall be such as may be prescribed by the Government after consultation with the Accountant General. The daily accounts of receipts and payments of moneys at a sub-treasury must be included in the accounts of the District treasury.

Office of the Accountant General.

6. The office of the Accountant General may, with the consent of, and subject to such conditions as may be prescribed by the Comptroller and Auditor General of India perform all or any prescribed part of the duties of a treasury in respect of claims against the Government that may fall due for disbursement and moneys that may be tendered for credit to the Consolidated Fund and/or Public accounts of the State.

SECTION V.—Payment of Revenues of the State into the Government Account.

7. (1) Save as hereinafter provided in this section, all moneys received by or tendered to Government servants on account of the revenues of the State, shall without undue delay be paid in full into a treasury or into the Bank and shall be included in the Consolidated Fund and/or Public account of the State. Moneys received as aforesaid shall not be appropriated to meet departmental expenditure, not otherwise kept apart from the Consolidated Fund and/or Public account of the State. No department of the Government may require that any moneys received by it on account of the State be kept out of the Consolidated Fund and/or Public account of the State.

(2) Notwithstanding anything contained in sub-rule (1) the direct appropriation of the revenues of the State for any expenditure payable out of those revenues and in particular the direct appropriation of departmental receipts for departmental expenditure is authorised in the following cases, that is to say:—

- (a) In the case of moneys received in civil, revenue and criminal cases on account of the service and publication of summons and notices diet money of witnesses and for other similar purposes, fees and other charges of commission and arbitrations; expenses of civil prisoners;
- (b) in the case of deposits received at a civil court and utilized by the court to meet claims for the refund of such deposits;
- (c) in the case of cash received by the Forest Department and utilized in meeting immediate local expenditure;
- (d) in the case of earnest money received from contractors with their tenders if it is refunded the same day;
- (e) in the case of fees received by Government servants appointed under Notaries Public Act XXVI of 1881 and utilized to defray legal expenses incurred by them in the discharge of their duties as such Notaries Public.
- (f) in the case of cash found on the persons of prisoners at the time of their admission to jail and used for the repayment by jail superintendents under departmental regulations of similar sums due to other prisoners on their release;
- (g) in the case of moneys received on account of Revenue of Munsam Purejat, Allahabad and utilised to meet the expenditure on disbursement of salaries to the Purejat staff:

Provided that the authority hereby given for the direct appropriation of the revenues of the State, including departmental receipts, shall not be constituted as an authority for keeping the receipts and payments pertaining to such appropriation outside the account of the payments into, and the withdrawals from the Consolidated Fund and/or Public account of the State.

8. Save as provided in rules 34 and 37, moneys received by a Government servant whether in an official or another capacity which do not relate to or form part of the revenues of the State shall not be included in the Government account of the State and a Government servant is not required to pay into the Government account of the State any such moneys. If any question arises whether moneys are or are not moneys relating to or forming part of the revenues of the State, the question shall be referred to Government whose decision shall be final.

9. A Government servant may not, except with the special permission of the Government, deposit in bank moneys withdrawn from the Consolidated Fund and/or Public account of the State under the provision of Section VII of these Rules.

10. The procedure to be adopted by Government servants and other collecting authorities in receiving moneys on account of the revenues of the State, granting receipts for such moneys and paying them into the Consolidated Fund and/or Public account of the State, and by the treasury and the bank

in receiving such moneys and granting receipts for them, shall be such as may be prescribed by the Government after consultation with the Accountant General.

SECTION VI.—*Custody of moneys relating to or standing in, the Consolidated Fund and/or Public Account of the State.*

11. (1) The procedure for the safe custody of the moneys in the hands of Government servants, or held in a treasury, shall be as prescribed by the Government after consultation with the Accountant General.

(2) The Bank is responsible for the safe custody of Government moneys deposited in the Bank

SECTION VII.—*Withdrawal of moneys from the Consolidated Fund and/or Public Account of the State.*

12. In this section "withdrawal" with its cognate expression refers to the withdrawal of funds from the Consolidated Fund and/or Public account of the State for disbursements of or on behalf of the State other than disbursements in the United Kingdom.

13. Unless the Government after consultation with the Accountant General otherwise directs in any case moneys may not be withdrawn from the Consolidated Fund and/or Public account of the State without the written permission of the Treasury Officer or of an Officer of the Indian Audit and Accounts Department authorised in this behalf by the Accountant General

14. The Accountant General may permit withdrawal for any purpose authorised by the Government. Unless expressly authorised by these Rules or by any special orders of the Government, the Accountant General may not permit withdrawal at a place outside the limits of his own jurisdiction.

15. (a) Subject as hereinafter provided in this section a Treasury Officer may permit withdrawal for all or any of the following purposes, namely:—

(i) To pay sums due from the Government to the drawing officer

(ii) To provide the drawing officer with funds to meet claims likely to be presented against the Government in the immediate future by:—

(1) other Government servants; or

(2) private parties.

(iii) To enable the drawing officer to supply funds to another Government servant from which to meet similar claims.

(iv) To pay direct from the treasury or from the bank sums due by Government to a private party.

(v) In the case of an officer or authority empowered to make investments of moneys standing in the Consolidated Fund and/or Public account of the State, for the purpose of such investment.

(b) Unless expressly authorised by the Accountant General, a Treasury Officer shall not permit withdrawal for any purpose not specified in clause (a) of this rule.

16. Except as provided in Rules 26 and 27 a Treasury Officer shall not permit withdrawal for any purpose unless the claim for withdrawal is presented by such person and in such form, and has been satisfactorily subjected by the Treasury Officer to such checks, as the Government after consultation with the Accountant General, may prescribe.

17. A Treasury Officer has no general authority to make payments on demands presented at the treasury, his authority being strictly limited to the making of payments authorised by or under these Rules. If a demand of any kind is presented at a treasury for a payment which is not authorised by or under these Rules, or is not covered by a special order received from the Accountant General, the Treasury Officer shall decline payment for want of authority. A Treasury Officer has no authority to act under an order of Government sanctioning a payment, unless the order is an express order to him to make the payment; and even such special orders should, in the absence of urgency, be sent through the Accountant General.

18. A Treasury Officer shall not honour a claim which he considers to be disputable. He shall require the claimant to refer it to the Accountant General.

19. Except as provided by Rules 20 and 21 a payment shall, unless Government by general or special order otherwise directs, be made in the district in which the claim arises.

20. The leave salary of a gazetted Government servant who draws his leave salary in India, may be paid in any district of the State. The leave salary of a non-gazetted servant may be paid in that district only in which his pay could be drawn if he were on duty.

Note—For payments outside the State, see Rule 33 (3).

21. Pensions payable in India may be paid in any district of the State.

22. No withdrawal shall be permitted in order to meet the pay, leave salary or allowances of a gazetted Government servant, or a reward or honorarium payable to a gazetted Government servant, or any pension until the Accountant General has intimated to the Treasury Officer the rate at which payment shall be made; provided that the Government may, for special reasons and with the concurrence of the Accountant General, waive the provisions of this rule.

23. No withdrawal shall be permitted on a claim for the first of any series of payments in a district of pay or allowances to a Government servant other than a person newly appointed to Government service, unless the claim is supported by a last pay certificate in such form as may be prescribed by the Comptroller and Auditor General of India. A Treasury Officer may not permit any withdrawal in respect of pay or allowances of a Government servant to whom he has granted a last pay certificate, unless the certificate is first surrendered.

SECTION VIII.—*Transfer of moneys standing in the Consolidated Fund and/or Public Account of the State.*

30. The transfer of Government moneys from one treasury to another, and between the currency chest balance and treasury balance of a State treasury and between a treasury, and the bank shall be governed by such instructions as may be issued in this behalf by the Government after consultation with the Reserve Bank of India. The transfer of moneys from or to a small Coin Depot to or from a treasury under the control of the Government or the State shall be governed by instructions issued by the President.

Note.—Until an agreement is concluded between the Government of Rajasthan and the Reserve Bank of India for the establishment of currency chests, transfer of moneys will take place in accordance with such orders as may be issued by the Government.

SECTION IX.—*Responsibility for moneys withdrawn.*

31. If a Treasury Officer receives intimation from the Accountant General that moneys have been incorrectly withdrawn and that a certain sum should be recovered from a drawing officer, he shall effect the recovery without delay and without regard to any correspondence undertaken or contemplated with reference to the retrenchment order; and the drawing officer shall without delay repay the sum in such manner as the Accountant General may direct.

32. (a) Subject as hereinafter provided in this rule the procedure to be observed by a Government servant in regard to moneys withdrawn from the Consolidated Fund and/or Public account of the State for expenditure shall be such as may be prescribed by the Government after consultation with the Accountant General

(b) A Government servant supplied with funds for expenditure shall be responsible for such funds until an account of them has been rendered to the satisfaction of the Accountant General. He shall also be responsible for seeing that payments are made to persons entitled to receive them.

(c) If any doubt arises as to the identity of the Government servant by whom an account of such funds shall be rendered, it shall be decided by the Government.

SECTION X.—*Inter-Government Transaction.*

33. (1) Save as provided hereafter in this section no transactions of the State with another Government shall be adjusted against the balance of the State except in accordance with such directions as may be given by the Comptroller and Auditor General of India with the approval of the President to regulate the procedure for the accounting of transactions between different Governments.

(2) Moneys presented within the jurisdiction of another Government for credit to the Consolidated Fund and/or Public account shall not be credited or debited to the Consolidated Fund of the State and/or Public

account except under express authority of the Accountant General or any other accounting officer authorised in this behalf by the Comptroller and Auditor General of India

(3) When a gazetted Government servant or a pensioner desires to draw his leave salary or pension in India from a treasury outside the State, payment may be authorised by the Accountant General in consultation with the Audit officer of the State concerned

(4) All adjustments against the balance of the State by debit or credit to another Government shall be made through the Central Accounts Office of the Reserve Bank of India or payments in cash being arranged by the Accountant General pending completion of such an arrangement with the Reserve Bank

34. Where such a course is authorised in consequence of a delegation of functions made under the Constitution, the Treasury Officer may receive or authorise the bank to receive moneys tendered on behalf of the Central Government and may make or authorise the bank to make disbursements on behalf of the Central Government in accordance with such procedure as may be specified in the rules made by or under the authority of the President. Such receipts and disbursements on behalf of the Central Government shall be adjusted, as far as practicable, directly against the balance of the Central Government held by the Reserve Bank, but where such transactions are temporarily taken into account against the balance of the Consolidated Fund of the State, the Accountant General will on receipt of intimation from the treasury make the requisite adjustments in respect of the aforesaid transactions through the Central Accounts Office of the Reserve Bank of India, against the balances in the Consolidated Fund of the Central Government held by the Bank, or in such manner as may be prescribed by the Comptroller and Auditor General with the approval of the President.

35. The Treasury Officer may, subject to any general or specific direction of the Government in this behalf, receive or authorise the bank to receive moneys, tendered on behalf of another State and may, if so required by the Accountant General, make or authorise payment of any claim against another State. The necessary credits or debits in respect of such receipts and payments against the balances of the State concerned shall be made by the Accountant General in accordance with the procedure laid down in this connection by the Comptroller and Auditor General but until such adjustments are made, the credits and debits shall be entered in the Government account of the State.

Moneys paid or received in the office of the Accountant General on behalf of another State, and book entries made in the office of the Accountant General affecting the accounts of another State shall like-wise be adjusted by the Accountant General.

36. The provisions of the preceding rule may be extended with or without modification to payments made or received in the State on behalf of the Railway.

SECTION XI.—Receipts and disbursements of the State in the United Kingdom.

37. Until other provision is made by the Government in this behalf, moneys received in the United Kingdom on account of the revenues of the State may be paid into, and funds required for disbursements of or on behalf of the State in that country may be withdrawn from, the balances in the Public account of the Central Government in that country in accordance with such procedure as may be prescribed by or under the authority of the President for the transactions of the Central Government. These transactions shall be adjusted in India, at the earliest opportunity against the balances of the Consolidated Fund and/or Public account of the State, according to such directions as may be given in this behalf by the Comptroller and Auditor General of India with the approval of the President.

SECTION XII.—Supplemental.

38. The Accountant General in the exercise of any of his functions under these Rules shall be subject to the general control of the Comptroller and Auditor General of India.

39. (1) Nothing in these Rules, and nothing prescribed under these Rules, shall have effect so as to impede or prejudice the exercise by the Comptroller and Auditor General of India of the powers vested in him by or under the Constitution, to make rules, or to give directions regulating, the submission to the Indian Audit and Accounts Department of the accounts kept in treasuries or in departmental offices and to be accompanied by such voucher for their support as the Comptroller and Auditor General may require for purposes of audit or for purposes of keeping the accounts for which he is responsible.

(2) Where under the provisions of these Rules the detailed procedure with respect to any matter is required to be prescribed or regulated by departmental regulations and where no rule or order has been made by the Governor as to the authority by whom the regulations shall be made, such regulations to be observed by particular departments shall be made by the Government or with the approval of the Government by such departmental authorities as may be authorised by the Government to act in this behalf.

(3) Nothing contained in this rule affects the validity of any order, instruction or direction contained in any authorised departmental Code, Regulation, Manual or any other compilation in force on the date of promulgation of these Rules except in so far as such an order, instruction or direction is inconsistent with, or repugnant to, any distinct provision contained in these Rules.

40. No authority may exercise any power conferred upon it by these Rules so as to impose upon the Bank in connection with the business of the Government any responsibility not imposed upon the Bank by the terms of its agreement.

APPENDIX II

*(See Rule 23).**Instructions for regulating the Enforcement of Responsibility for losses, etc.*

1. The cardinal principle governing the assessment of responsibility is that every public officer should exert the same vigilance in respect of public expenditure and public funds generally as a person of ordinary prudence would exercise in respect of the expenditure and the custody of his own money. While, therefore, the competent authority may, in special cases, condone an officer's honest errors of judgment involving financial loss, if the officer can show that he has acted in good faith and done his best up to the limits of his ability and experience, personal liability must be strictly enforced against all officers who are dishonest, careless or negligent in the duties entrusted to them.

2. It is of the greatest importance to avoid delay in the investigation of any loss due to fraud, negligence, financial irregularity, etc. Should the administrative authority require the assistance of the Accountant General in pursuing the investigation, he may call on that officer for all vouchers and other documents that may be relevant to the investigation; and if the investigation is complex and he needs the assistance of expert audit officer to unravel it, he should apply forthwith for that assistance to Government which will then negotiate with the Accountant General for the services of an investigating staff. Thereafter the administrative authority and the audit authority will be personally responsible, within their respective spheres, for the expeditious conduct of the enquiry.

3. In any case in which it appears that recourse to judicial proceedings is likely to be involved, competent legal advice should be taken as soon as the possibility emerges. In the case of losses involving a reasonable suspicion of fraud or other criminal offence, a prosecution should be attempted unless the legal advisers consider that the evidence available is not such as will secure a conviction. The reasons for not attempting a prosecution should be placed on record in all such cases.

4. In cases where loss is due to delinquencies of subordinate officials and where it appears that this has been facilitated by laxity of supervision on the part of a superior officer, the latter should also be strictly called to account and his personal liability in the matter carefully assessed.

5. The question of enforcing pecuniary liability should always be considered as well as the question of other forms of disciplinary action. In deciding the degree of an officer's pecuniary liability, it will be necessary to look not only to the circumstances of the case but also to the financial circumstances of the officer, since it should be recognised that the penalty should not be such as to impair his future efficiency.

In particular, if the loss has occurred through fraud, every endeavour should be made to recover the whole amount lost from the guilty persons, and if laxity of supervision has facilitated the fraud, the supervising officer at fault may properly be penalised either directly by requiring him to make good in money a sufficient proportion of the loss, or indirectly by reduction or stoppage of his increments of pay.

It should always be considered whether the value of Government property or equipment lost, damaged or destroyed by the carelessness of individuals entrusted with their care (e.g., a policeman's rifle, a touring officer's tent, a factory motor lorry, an engineer's instruments) should not be recovered in full up to the limit of the Government servant's capacity to pay.

6. Steps should be taken to ensure that Government servant concerned in any loss or irregularity which is the subject of any enquiry, is not inadvertently allowed to retire on pension while the enquiry is in progress; and accordingly, when a pensionable Government servant is concerned in any irregularity or loss, the authority investigating the case should immediately inform the Accountant General responsible for reporting on his title to pension and the authority competent to sanction pension, and it will be the duty of the latter to make a note of the information and to see that pension is not sanctioned before either a conclusion is arrived at as regards the Government servants' culpability, or it has been decided by the sanctioning authority that the result of the investigation need not be awaited.

7. The fact that Government servants who were guilty of frauds or irregularities have been demobilised or have retired and have thus escaped punishment, should not be made a justification for absolving those who are also guilty but who still remain in service.

8. The following supplementary instructions should be followed by departmental officers wherever prosecutions in the criminal courts are, or are likely to be, necessary:—

- (i) As soon as a reasonable suspicion arises that a criminal offence has been committed, the senior officer of the department concerned present in the station will report to the District Magistrate concerned and ask for a regular police investigation under the Code of Criminal Procedure.
- (ii) If the District Magistrate or the authority concerned agrees that an investigation may be made, the senior officer of the department concerned present in the station will (1) request the District Magistrate or the authority aforesaid to arrange for the investigation to proceed from day to day, (2) see that all witnesses and documents are made available to the investigating officer; and (3) associate with the investigating officer an officer of the department who is not personally concerned with the irregularity leading up to the loss, but who is fully cognizant of the rules and procedure of the office in which the loss has occurred.
- (iii) When the investigation is completed, an officer of the department (accompanied by the officer who attended the investigation) must be made available for conferences with the authority which will decide whether a prosecution should be instituted. If it is decided not to prosecute, the case must be reported through the usual channel to Government for orders.
- (iv) If it is decided to prosecute, the departmental representative will ascertain from the prosecuting officer whether, having regard to the engagements of the prosecuting staff, and the state of work in the court which would ordinarily hear the case, it is necessary

to move the District Magistrate to make special arrangements for a speedy trial, and will request the prosecuting officer to make any application that he may think necessary

- (v) When the case is put into court by the police, the senior officer of the department concerned present in the station will see that all witnesses serving in the department, and all documentary evidence in the control of the department, are punctually produced, and will also appoint an officer of the department (preferably the officer who attended the investigation) to attend the proceedings in court and assist the prosecuting staff
- (vi) If any prosecution results in the discharge or acquittal of any person, or in the imposition of sentences which appear to be inadequate, the senior officer of the department concerned will at once consult the District Magistrate as to the advisability of instituting further proceedings in revision or appeal, as the case may be, and if the District Magistrate is of opinion that further proceedings are necessary, will request him to proceed as he would in any other case.

Appeals against acquittals may be made only under the orders of Government.

- (vii) The senior officer of the department concerned present in the station will see that, in addition to the report required under clause (iii) above, prompt reports are submitted to Government through the usual channel regarding:—
 - (1) the commencement of police investigation;
 - (2) the decision to prosecute in any particular case;
 - (3) the result of any prosecution;
 - (4) the decision to proceed further in revision or appeal in any case; and
 - (5) the result of any proceedings in revision or appeal
- (viii) Notwithstanding anything contained in the above instructions, the senior officer of the Department concerned present in the station may, if he thinks fit, refer any matter through the usual channel for the orders of Government before taking action

9. In all cases of fraud, embezzlement or similar offences the departmental proceedings should be instituted at the earliest possible moment against all the delinquents and should be conducted with strict adherence to the rules. If the accused person has been handed over to the police, the departmental inquiry against him should not be stayed for the result of the police investigation. On the other hand it should be proceeded with full vigour and concluded as expeditiously as possible. When the delinquent is handed over to the police for prosecution it implies that the departmental punishment is not considered adequate to meet the requirements of the case. In such cases the departmental punishment imposed should, therefore, generally be dismissal from service. Any orders for imposing departmental punishment should as a general rule be passed before the accused person is actually challaned in Court. Where in any case the departmental inquiry cannot for some reason be concluded before the accused is challaned in

Court, the departmental proceedings against him need not be stayed merely for that reason if the facts of the case disclose adequate grounds for dismissing *the person involved on charges other than those on which he is prosecuted*, e.g. negligence of duty, disregard of rules and non-observance of standing instructions etc. Where such other charges do not warrant his dismissal, final action on the departmental side will have to await the result of the judicial inquiry. Even in such cases where the prosecution results in acquittal it may still be possible and necessary to take disciplinary action against the accused on charges other than those of which he is acquitted by the Court e.g. negligence, disregard of rules, standing instructions, etc. Every such case should be considered on its merits, with due care, by the authority competent to take disciplinary action.

With regard to subsidiary offenders who are charged of neglect of duties in having facilitated or contributed to the fraud or embezzlement, it should invariably be attempted to secure the expeditious completion of departmental enquiry before the challan against the main offender is presented and connected records transferred to the Court or taken in police custody.

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APPENDIX III

List of Heads of Departments (Class I).

(See Rule 39)

LIST 'A'

1. Advocate General.
2. Chairman, Board of Revenue
3. Chief Conservator of Forests
4. Chief Engineer Electrical and Mechanical.
5. Chief Engineer, Buildings and Roads.
6. Chief Engineer, Irrigation.
7. Commissioner, Excise and Taxation, Rajasthan
8. Commissioner, for Industries and Commerce.
9. Chief Electoral Officer (Temporary)
10. Chief Secretary, Government of Rajasthan.
11. Additional Commissioner, Sales Tax & Agricultural Income Tax Rajasthan.
12. Director of Education.
13. Director of Medical and Health Services
14. Divisional Commissioners
15. Director of Mines and Geology
16. Director of Agriculture & Food Commissioner, Rajasthan
17. Deputy Development Commissioner (Senior).
18. Development Commissioner Cum Additional Chief Secretary.
19. Inspector General of Police
20. Inspector General of Prisons
21. Inspector General of Registration & Stamps.
22. Jagir Commissioner.
23. Labour Commissioner
24. Legal Remembrancer
25. Member Industrial Tribunal
26. Registrar Co-operative Societies
27. Settlement Commissioner
28. Director of Transport
29. Anti-corruption Officer, Rajasthan.
30. Director of Printing & Stationery (For the period the post is held by a senior I.A.S. Officer)
31. Manager, Ganganagar Sugar Factory Ganganagar.
32. Additional Director of Education.
33. Director, Technical Education.
34. Director of Insurance
35. Commissioner, Devasthan.
36. Director of Consolidation of Holdings.
37. Director of Distt. Gazetteers.
38. Special Inspector General of Police.
39. Chief Accounts Officer, Chambal Project.
40. Director of Veterinary and Animal Husbandary.
41. Chairman Board of Technical Education.
42. Chairman Board of Rationalisation of Text Books.
43. Chief Engineer Rajasthan Canal Project.
44. Second Chief Engineer Irrigation.
45. Commissioner Colonisation, Chambal Project Kota.
46. Director of Employment.

47. Chairman, Rajasthan Panchayat Samiti and Zila Parishad Service Selection Commission
48. Joint Development Commissioner (Panchayats).
49. Chief Accounts Officer, Rajasthan.
50. Examiner, Local Fund Audit Department.
51. Principal, M.B.M. Engineering College, Jodhpur.
52. Secretary, Rajasthan Canal Board. (in respect of Board's Office).
53. Chairman, Rajasthan Canal Board.
54. Administrator, Rajasthan Canal Project.
55. Commissioner, Rajasthan Canal Project.
56. Superintendent, Census Operations, Rajasthan.

List of Heads of Department.
(OTHER THAN CLASS I)
LIST 'B'

1. Additional Jagir Commissioner.
2. Chief Statistical Officer.
3. Chief Superintendent, Archaeology & Museum.
4. Chief Superintendent, Printing & Stationery.
5. Chairman of the Board of Registration of Ayurvedic and Unani System
6. Competent Officer (Evacuee Property), Alwar.
7. Chief Panchayat Officer
8. Collectors of Districts
9. Commandants, National Cadet Corps.
10. Director of Ayurvedic
11. Director of Local Bodies
12. Director of Public Relations
13. Director, Social Welfare Department
14. Director of Colonisation, Hanumangarh.
15. District & Sessions Judges
16. Head of Puratatava Mandir
17. Manager, Ayurvedic Pharmacies.
18. Principals of Degree and Post-Graduate Colleges
19. Principal, Ford Foundation Training Centre at Chhatarpura (Kota)
20. Registrar, Rajasthan High Court
21. Secretary, Urban Improvement Board
22. Secretary to the Governor
23. Secretary, Public Service Commission
24. Superintendent Gazetteer
25. Superintendent of Ayurvedic Studies.
26. Principal, Veterinary College, Bikaner
27. Principal, S K N. Agricultural Institute, Jobner
28. Administrative Officer, Electrical and Mechanical Department in respect of items mentioned in F D Order No. F. 18 (11) F. II/56 dated 13.10.56
29. Director, Relief Department
30. Officer on Special Duty in the Rajasthan College of Agriculture, Udaipur as delegated to the Principal Veterinary College, Bikaner till a Principal joins duty in the College.
31. Special Education Officer, Planning in respect of the following schemes:-
 - (a) Multi Purpose School and Higher Secondary Schools.
 - (b) Central, Divisional & District Libraries.
 - (c) Social Education
32. Officer on Special Duty for the Rajasthan Colleges.
33. Colonisation Officer, Rajasthan Canal Project, Bikaner.
34. Colonisation Officer Chambal Project, Kota.
35. Secretary Board of Revenue (Land Records) in regard to the Live Stock Census Operations only
36. Principal Officers Training school, Jodhpur.
37. Principal Aet's Trg School Jaipur (w.e.f 1-5-60).
38. Director Rajasthan Sahitya Academy, Udaipur.
39. Principal S.M.S. Medical College, Jaipur.
40. Director of Economical and Industrial, Survey.
41. Director of Sanskrit Education.

42. Principal Additional Extension Training Centre Sumerpur.
43. Principal Nationalisation Board of Text Books.
44. Principals, Polytechnics
45. Wakf Commissioner.
46. Dy. Secy. Appointments in respect of unit Record Office,
47. Director of Relief and Rehabilitation.
48. Officer on Special Duty, Bikaner Medical College.
49. Principals, Panchayat Samities Kendars, Jaipur, Jodhpur, Bikaner and Kota.

APPENDIX IV.

Delegation of Financial Power.

S. No. 1	Nature of Power 2	Authority to which the power is delega- ted and extent of power delegated 3
1. (i)	To distribute grants specified in the Appropriation Act, among the officers, so far as this has not been done by the Finance Department, and	Full powers to all Departments of Govt and Heads of Departments provided the additional expenditure necessitating the re-distribution bears sanction of the competent Authority
(ii)	To sanction re-appropriations subject to conditions mentioned in para 118 and 119 of the Budget Manual.	
(a)	From one major, minor or subordinate head to another within the same grant in the Appropriation Act.	Finance Department.
(b)	From one sub-head to another within the same minor head.	All Departments of Govt. and the Rajasthan High Court, provided that it does not involve the under-taking of a recurring liability.
(c)	From one group head to another under the same sub-head of a minor head	Heads of Departments (except B & R and Irrigation Branches of the P W. D. who have been delegated with higher powers separately) within the limits of their financial powers.
2.	To alter, in the case of Subordinate Ministerial and Class IV services, the date of birth recorded in the service books or service rolls.	Full powers to all Departments of Government and Heads of Departments.
3. (a)	To sanction investigation in audit of personal claims of Govt. servants.	(i) Administrative Deptt. of the Government. Full powers.
		(ii) Heads of Departments. Claims which are not more than 3 years old.
(b)	To redelegate the aforesaid powers to a subordinate authority which appoints the Government servant preferring the claims.	Administrative Departments of the Govt. and Heads of Deptts. Full powers in the case of claims which are not more than 3 years old

1	2	3
4	To sanction permanent advance in respect of subordinate officers.	Departments of Government and Class I Heads of Departments up to Rs. 250/- for any office or officer and other Heads of Departments up to Rs. 150/ for an office or officer.
5.	To issue instructions for the guidance of subordinate authorities in the matter of contingent expenditure.	Full powers to Departments of Government and Heads of Departments
6.	To carry out subject to budget provision, in case of buildings, the maintenance of which is entrusted to him:—	Departments of Government and Class I Heads of Departments. Other Heads of Departments.
	(i) original works and special repairs.	Up to Rs. 5,000 in each case. Up to Rs. 2,500
	(ii) Ordinary repairs to Departmental buildings under their control through their own agency.	Full powers to Heads of Deptt. subject to the following conditions — Provision may be made for this purpose in the Budget of the Department concerned on a percentage basis and each Head of Deptt. will allot funds out of this provision each year for the different buildings under his control. If the budget provision falls short of the total requirements the allotment will be made according to a phased programme. The powers may be exercised subject to the condition that the budget provision for this item of work will neither be augmented nor decreased by re-appropriation. The intention is that the provision should be utilised only for the purpose for which it is made.
		Ordinary annual repairs to Govt. buildings situated at district and sub-Divisional headquarter should still continue to be done by P. W. D. and at other places by Heads of Deptt. Special repairs should ordinarily be done by P. W. D.
6A.	Execution of petty construction and repairs works (buildings and roads) otherwise than through the P. W. D.	The Chief Conservator of Forests will exercise powers to get the works executed up to capital cost of Rs. 2,500/- subject to observance of usual procedure for execution of work viz., preparation of estimates, maintenance of measurement Books, etc.

1	2	3
6B	To carry out ordinary repairs in the case of Pa'war Khana Building under Land Records Department, the maintenance of which is entrusted to the Commissioner	Divisional Full powers subject to Commissioners budget provision.
7.	To vary the terms of repayment of advances granted to Government servants in exceptional cases	Full powers to Departments of Government and Heads of Departments in respect of advances they are competent to sanction, provided in the case of interest bearing advance the period of repayment is not extended except as permitted by rules
8	To sanction advances for the purchase of conveyance and house building.	<p>(1) Appointments Departments Full powers in respect of all Government servants posted in the Secretariat.</p> <p>(2) Divisional Commissioners Full powers in respect of all Govt Servants posted in the Division.</p> <p>(3) High Court Full powers in respect of R. J. S. Officers and High Court Subordinate Courts Staff.</p>
9.	To authorise the sale or transfer of motor vehicles purchased with advance from Government.	Full powers to Departments of Govt.
10.	To sanction advances to Government servants on transfer or tour	To Heads of offices in respect of Government servants whose travelling allowance claims they are competent to pass, full powers subject to the conditions prescribed in the rules in the case of permanent servants, and in respect of temporary Government servants who have done more than a year's service, provided they are likely to be retained till the advance is recovered.

1	2	3
11. Sanction advances for law suits to which the Govt. is a party	Full powers to Departments of Government and Heads of Departments.	
12. To sanction advances and loans for the purchase of stores, machinery and other implements etc.	Departments of Government and Class I Heads of Departments, up to Rs. 20,000 or 50% of the cost of stores, whichever is less, in respect of any purchase, provided the sanctioning authority has power to make purchase and there is budget provision for meeting the cost of the stores to be purchased.	
	Other Heads of Departments may, subject to the conditions specified above, sanction advances not exceeding Rs. 5,000 or 50% of the purchase price, whichever is less.	
	In the case of stores and materials indented from Departments of other Governments, Departments of Government and Class I Heads of Departments may, subject to powers of authorities concerned to sanction purchase of stores, deposit full cost in advance if required by the supplying department.	
	The Agriculture Department of Government may sanction loans not exceeding Rs 20,000 in any case in terms of their Notification No. F. 17 (7) Agr. 50, dated 4-6-50, without reference to the Finance Department Copies of sanctions accorded by the Agriculture Department should, however, be endorsed to the Finance Department for information.	
	The Agriculture Department will take steps to ensure that the loan advanced is utilised within reasonable time for the purchase for which it is drawn and should arrange for six monthly verification of the machinery purchased out of the loan to ensure that it is working.	
13. To sanction advances of money for departmental purposes, within the budgeted amount, provided such advances are essential.	To Departments of Government and Class I Heads of Departments up to Rs. 10,000 in each case and to other Heads of Departments, up to Rs. 5,000.	

I Advance for Purchase of Stores.

According to the entry at Sr No 13 above, Departments of Government and Heads of Departments are empowered to sanction advances of money for Departmental purposes within the budgeted amount provided such advances are essential. Advances can be given upto a limit of Rs 10,000 in each case by the Departments of Government, and upto Rs. 5,000 by Heads of Departments. Operation of this power has been restricted subsequently by the issue of the Government orders prohibiting drawal of funds on A C. Bills except for purposes specified therein (vide Annexure A to General Financial and Accounts Rules 4th Edition at Pages 122-123). This restriction is relaxed to enable the Heads of Departments to draw funds for making advance payments to suppliers in cases where the advance payment is demanded by the suppliers as a condition of the purchase and the offer has been accepted subject to this condition. The limits up to which an advance may be made by a Head of Department for purchase of Stores in each case should be as under.

- (1) Upto a maximum of 25% of the value of the order if the terms of the contract so provide.
- (2) Upto a further limit of 65% against R. R. or Shipping documents if the terms of contract so require it.

It should be the responsibility of the Head of the Department to verify the financial standing of the supplier before making the advance. This delegation is made after taking into account the difficulties experienced by the majority of the Heads of Departments in making purchases of stores and equipment which are in short supply. As a safeguard against misuse, a copy of the sanction authorising purchase of stores/material equipment at a certain price, supported by a copy of the contract, may accompany the Bill on which the advance is drawn, and copies of these documents may also be forthwith despatched to the next higher authority.

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| <p>13A. To sanction advances for departmental purposes for meeting expenditure in connection with fairs, functions, festivals etc. organised or celebrated through the departmental agency.</p> | <p>Administrative. Full powers, subject to the proviso that all advances are Deptt. of duly and fully accounted for within six months of the drawal of such advances. Details of the estimated expenditure should be furnished by the Officer asking for the advance and these should be incorporated in the sanctions permitting the drawal of the advance. Standing sanctions may be issued by the department concerned in consultation with E. D. III in respect of each cattle fair, exhibitions, official functions such as Rajasthan Day Celebration, Independence Day</p> |
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1	2	3
		Celebrations etc. for meeting expenditure upto a prescribed ceiling in each occasion the Fair or exhibition or official function etc. is held subject to the limit of budget provision in each year. Permanent standing sanctions may also issue laying down upto what amount and in how many instalments advance can be drawn by G.A. D. on occasions such as Republic Day Celebrations and Independence Celebrations etc.
14. To prescribe the form of Security Bond to be executed by a subordinate authority entrusted with the custody of cash, stores, etc.	Full powers to Departments of Government and Heads of Departments subject to the conditions prescribed in the rules.	
15. To obtain standard forms by indent on the Printing and Stationery Department.	Full powers to Heads of Departments who may delegate this power to Heads of Offices subordinate to them.	
16. To incur contingent expenditure or expenditure on the purchase of stores.	As laid down in the Appendix VIII.	
17. To make petty purchases of stationery stores locally.	To all Heads of Departments upto Rs. 50/- in each case subject to a limit of Rs. 500/- per annum, who may delegate it to Heads of offices subordinate to them subject to a limit of Rs. 10/- in each case and Rs. 100/- per annum, provided the Superintendent Government Central Press concerned is unable to make the supply.	
18. To get printing work done at other than a Government Press.	To all Heads of Departments up to a limit of Rs. 500/- in each case who may delegate it to Heads of Offices subordinate to them who may exercise these powers subject to a limit of Rs. 10/- in each case and Rs. 100/- per annum provided the Superintendent of Government Press concerned is unable to do the work.	

1	2	3
<i>Exception</i> .—To get printing and publication work done at a Press other than a Government Press.	Director of Public Relations, Rajas- than.	Rs. 1 000 . in each case provided the Superintendent, Government Press is unable to do the work.
19. To sanction concessions for an ir-rabic treat-ment in accordance with rules.	Full powers to Departments of Government and Heads of Department.	
20. Destruction of official records connected with accounts.	Full powers to Departments of Government and Heads of Departments subject to the observance of rules prescribed therefor.	
21. To direct the payment, on the last working day of a month, the pay and allowances of Government servants where the first six days of the following month are public holidays.	Full powers to Departments of Government and Class I Heads of Departments subject to the observance of rules prescribed therefor.	
22. To order the retention of undischarged pay or allowances of Subordinate, ministerial and Class IV Servants for a period not exceeding three months.	Full powers to all Heads of Department.	
23. To sanction Refund of Deposits —	Full powers to the authority which ordered the acceptance of the deposits. -do-	
(i) Revenue deposits.		
(ii) Civil & Criminal Court Deposits		
(iii) Deposits made by Contractors as Security for the due performance of the Contract.	Full powers to the Administrative Deptt. of the Govt and Heads of Deptt. Class I Others up to the extent of their powers to sanction the contract.	
24. To sanction refund of fines imposed in judicial cases and credited to treasury or sub-treasury.	Courts realising fines may sanction their refund after the order reversing the sentence of fine has become final.	
25. To incur expenditures on account of fees to Pleaders engaged to defend indigent persons charged to murder or murder with a decoity.	Sessions Judges may incur expenditure in accordance with the rules.	

1	2	3	4	5
25 Power to sanction refunds of the revenue or receipts of the Department concerned	<p>(i) Commissioners and Heads of Departments Class I up to Rs. 10,000/- in each case.</p> <p>(ii) Collectors and Heads of Departments Class II up to Rs. 1,000/- in each case.</p> <p>(iii) Assistant Collectors—up to Rs. 100/- in each case.</p> <p>(iv) Tehsildars—up to Rs. 50/- in each case subject to a total of Rs. 200/- in a year.</p> <p>(v) Conservator of Forests—up to Rs. 2,500/- in each case.</p> <p>Dy. Commissioner, Customs & Excise.</p> <p>(a) Excess payments or over-collections Full powers.</p> <p>(b) Money paid for licenses not sanctioned—Full powers.</p> <p>(c) In other cases—up to Rs. 100/- in each case.</p> <p>(vi) Principals of Post Graduates & Degree Colleges—Full powers in respect of refund of fees in the event of award of free studentship.</p> <p>(vii) Director of Education—do—</p> <p>(viii) Principals of Intermediate Colleges and Head Masters of High Schools—Full powers in respect of refund of fees in the event of award of free studentship.</p> <p>(ix) P. M. Os. of Hospitals and District Medical Officers of District Medical Institutions—Refund of fees charged in excess for supplies & services rendered in the District Hospitals under their charge or where the levy of such charges is waived by competent authority—Full powers.</p> <p>(x) Water Works and Electricity.</p> <p>(a) Administrative Water rates and Deptt. of Government charges up to Rs. 5,000/- in each case.</p>			

1	2	3
	(b) Chief Engineer	Water rates and charges up to Rs. 2 000/- in each case
	(c) Executive Engineer	Water rates and charges up to Rs. 250 -in each case
	(vi) Customs and Excise	
	(a) Dy. Commissioner.	Up to Rs. 500/- in each case
	(b) Assistant Commissioner	Up to Rs. 100/- in each case.

Note:—The above powers will be exercised subject to the following limitations and conditions.—

- (1) The claimant is legally entitled to the refund and where fees are remitted, the remission is done by competent authority
- (2) The credit is verified by the Treasury Officer
- (3) The original realisation is traced and reference to the refund is recorded against the original entry in the cash book or other document so as to prevent the entertainment of a double or erroneous claim.
- (4) The refund is drawn only on the demand and receipt of the person entitled to the refund and not for deposit pending demand.
- (5) In all other cases, the sanction of Government should be obtained. The Administrative Department will before issuing orders, obtain the concurrence of the Finance Department.

Government of Rajasthan's decision.

The Claims for refund of Revenues do not require pre-audit by the Accountant General's Office. Such cases should not be referred to Accountant General.

27.	To sanction write off of losses.	Administrative Deptt of Government concerned up to Rs 2,000/- in each case	
		I. G. Police.	
		Chief Conservator of Forests.	Upto Rs. 500/- in each case.
		Director of Agriculture.	
		Divisional Commissioner.	
		I G Prisons.	
		Commissioner, Excise and Taxation.	

Other heads of departments up to Rs. 250/- in each case.

Divisional Commissioners up to Rs. 250/- in case of former State Banks.

Notes:— 1. The power will be exercised subject to the following conditions:—

- (1) The loss does not disclose any defect of system, the rectification of which may require the orders of Government.
- (2) There is no serious negligence on the part of Government servant or Government servants, which may necessitate the recovery of a part or the whole of the loss from the Government servant or servants through whose negligence the loss was brought about or may possibly call for disciplinary action requiring the orders of Government.
- (3) The loss is not due to theft, embezzlement or fraud.
- (4) The authority sanctioning the write off of losses of revenue and irrecoverable loans and advances is satisfied that all possible steps, sort of a Civil suit, had been taken to effect the recovery, that such steps have not yielded results and that a civil suit would not yield any better results either because of lack of assets or serious defects in title or other equally valid reasons provided that in cases where the amount involved for recovery is trifling i. e. not more than Rs. 5/- and the authority competent to sanction write off considers that further efforts for recovery would not be worth while, he may write off the amount on his authority.

2. This item includes writing off of losses of revenue, irrecoverable loans and advances and of deficiencies, depreciation etc. in the value of stores. (The expression "value of stores" means "Book value" where priced accounts are maintained and "Replacement Value" in other cases) It does not, however, include cases of loss of cash in treasuries or sub-treasuries, whether out of the treasury balance or in the course of remittance.

Copies of all sanction to write off should be forwarded to the Accountant General for scrutiny and bringing to notice any defect or system which may require attention. The sanctioning authority must record certificates that the conditions laid down in Note/have been satisfied.

- | | | |
|--|-----------------|---------------------------------|
| 28. To sanction payment of legal fees in criminal and civil miscellaneous cases. | Law Department. | Up to Rs. 1,000/- in each case. |
|--|-----------------|---------------------------------|

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	<p>where no rules exist to determine the legal taxable fees or where the amount of legal taxable fees is inadequate looking to the status of an advocate.</p>	
29.	To declare any Stores as surplus or un-serviceable and sanction their disposal by public auction or destruction:	<p>Heads of Deptts. Class I. Upto Rs. 5,000/-.</p> <p>Heads of Deptts. other than Class I. Upto Rs. 1,000/-.</p>
30.	To enter into Revenue Yielding contracts.	<p>Administrative Departments. Upto Rs 5,000/- per annum.</p> <p>Heads of Departments Class I. Upto Rs 1,000/- per annum.</p> <p>Heads of Deptts. other than Class I. Upto Rs 500/- per annum.</p>
31.	To sanction reduction of rent demand from the rent Roll of a particular piece of land due either to the land being submerged in the bed of river or tanks or due to construction of road or due to land being acquired for a public purpose, or a Khatedar dying heirless as a result of which land remain uncultivated or where revenue yielding land was demarcated and reserved as grazing ground under orders of the Collector of the Districts.	<p>Board of Revenue. Upto Rs 200/- in each case.</p> <p>Divisional Commissioners Upto Rs 100/- per annum</p> <p>Collectors. Upto Rs. 50/- in each case.</p>
32.	To re delegate any of the powers to their subordinate Gazetted Officers.	<p>Heads of Departments. Unless otherwise provided elsewhere full powers with the approval of the Administrative Deptt. of the Secretariat and in case of financial</p>

1	2	3
36 Payment of compensation of land upto 2 acres acquired for the construction of road by private negotiation by the Collectors.	Executive Engineers P.W.D. (B&R)	Subject to these limits the Administrative Department may have power to divert funds from one work to another, if necessary. Upto Rs 500/- in each case on the authority of Collectors who will verify the valuation and issue certificates

APPENDIX V

(See Rule 18).

Classes of Contracts and Assurances of Property authorised by the Rajpramukh to be executed by subordinate Authorities on his behalf.

In pursuance of clause (1) of Article 299 of the Constitution of India, His Highness the Rajpramukh is pleased to direct that all contracts and all assurances of property made in the exercise of the executive powers of the State of Rajasthan shall be expressed to be made by the Rajpramukh and shall be executed on behalf of the Rajpramukh by—

- (a) a Secretary or Additional Secretary to the Government;
 - (b) the Head of Departments;
 - (c) the Collector of a District.
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APPENDIX VI.

(See Rule 45).

Powers of Audit Officers to waive objection to, or forego Recovery of, irregular Expenditure in individual cases.

Extracts from Article 248 of the Audit Code, First Edition (Reprint).

248. (1) In order to avoid unnecessary expenditure of time and labour on cases of a simple and unimportant character, it has been agreed that the Audit Officers should exercise the following powers on behalf of Government, which may not be delegated to subordinate officers:—

- (a) The Accountant General and an Audit Officer of rank not lower than that of Dy. Accountant General may forego recovery of irregular expenditure not exceeding Rs. 50/- and Rs. 25/- respectively in any individual cases; and a Gazetted Officer in charge of a Section of an Audit Office may exercise the same power up to a limit of Rs. 5/-

*Note:—*If the irregularity is such that it is likely to recur, the Government servant responsible should be told that the expenditure was irregular even if no recovery is made.

- (b) Some items are placed under objection, not because the whole or any portion of the expenditure is unjustifiable in itself but because it is not exactly covered by rule; or the authority for it is insufficient; or full proof, such as is afforded by sub-vouchers, that it has been incurred has not been produced. In such cases the Accountant General and Dy. Accountant General may forego recovery up to a limit of Rs. 100/- and Rs. 50/- respectively in each case if the following conditions are fulfilled:—

(i) The expenditure must not be of a recurring nature.

(ii) Where the objection is based on insufficiency of sanction, the Accountant General must be satisfied that the authority empowered to sanction the expenditure would accord sanction if requested to do so.

(iii) Where the objection is based on insufficiency of proof of payment, the Accountant General must be satisfied that undue trouble would be caused by insistence on submission of full proof and must see no reason to doubt that the charge has actually been paid.

- (c) Where expenditure under objection has for any reason, become irrecoverable the Accountant General and an Audit Officer of rank not lower than that of Dy. Accountant General, may write off an amount not exceeding Rs. 100/- and Rs. 50/- respectively in each case.

*Notes:—*1. The powers conferred upon Audit Officer by these provisions should not be exercised in respect of items for the check or audit of which they have no authority, such as items in bills which

their offices receive and forward to another office for audit, or in respect of any amount outstanding under a Debt head. In respect, however, of transactions relating to Savings Banks, Money Orders and British Postal Orders which are adjusted under Debt and Remittance heads, Postal Audit Officers possess certain powers of waiving the recovery of petty amounts of over-payments and short realisations.

2. The powers conferred upon the Audit Officers by these provisions cannot be exercised in respect of objections to excesses over technical estimates of works.
3. Under the powers conferred by clause (c) above, Audit Officers may write off outstanding in Provident Fund Accounts when such outstanding are not due to any mistake in accounting but represent over-payments established as irrecoverable for other reasons.

(2) (a) In the case of payments on account of personal claims which are placed under objection more than a year or, in the Rajasthan six months, after the date on which they are disbursed, the Accountant General before demanding recovery should, subject to the provisions of clause (b) below, refer the matter for the orders of the Government concerned. If the order given is that recovery should be waived and the Accountant General is satisfied with the action of Government, he will withdraw the objection otherwise the circumstances of the case may be reported to the Legislature through the Audit Report.

The power of accepting the orders of Government in such cases is vested in the Accountant General personally and should not be delegated to subordinate officers.

All cases in which the Accountant General has accepted the orders of Government to forego recovery without further action should be recorded in a register which should be reviewed by him quarterly, or at such interval as may be considered by him suitable.

The register should invariably show, *inter alia*, how the over-payment occurred in each case, what rules were contravened, the degree of responsibility attaching to the drawing and disbursing officers on the one hand and to the Audit Officer on the other, the reasons of Government for waiving the recovery, those of the Accountant General for accepting the Government's orders and the remedial measures, if any, taken to prevent the recurrence of such cases.

(b) The Union Government and State Governments have however, agreed that in respect of cases of the type referred to in (a) preceding, the Accountant General and Dy. Accountant General may forego recovery on their behalf if the amount involved does not exceed Rs. 100/- and Rs. 50/- respectively and they are satisfied that it was drawn by the Government servant concerned under a reasonable belief that he was entitled to it.

(3) The provisions of (1) and (2) above apply *mutatis mutandis* to over-payments discovered during local audits, and to non-recovery of Government dues in cases where it is the duty of Audit to watch recovery.

APPENDIX VII

(See Rule 65).

Comptroller and Auditor General's Directions for the preparation and submission of the Annual Establishment Return

1. The detailed statement of permanent non-gazetted establishment, commonly known as the Annual Establishment Return, will be prepared in Form A. It will show accurately the establishment as it exists on April 1.

Note:—No return is required in respect of a non-pensionable establishment.

Supplementary instructions of the Accountant General.

The Annual Establishment Return should be prepared in two parts, one for the permanent establishment including the permanent and officiating incumbents of permanent posts (in clear vacancies) and the other covering all temporary posts in existence on April 1.

2. The particulars in respect of all members of the establishment holding permanent posts, whether on duty or absent on foreign service, leave or deputation, or in temporary posts elsewhere or under suspension or in transit to another office, should be entered in the appropriate columns, with the exception of the following classes of Government servants:—

- (a) Government servants for whom records of service are maintained by the Accountant General;
- (b) Government servants for whom service books are not required to be maintained.

3. The return should show accurately the sanctioned scale of permanent establishment and so will include every post, whether filled or not. If a post be vacant, the word "Vacant" should be set against it in the column "Name of incumbent". Posts sanctioned but not filled should be detailed at the foot of the return.

4. There should be a separate return for each permanent establishment and not more than one establishment should be exhibited on a single page.

5. The names should be entered in order of sections of the establishment. There should be a separate total for each section and a grand total for the whole establishment.

6. (a) In column 1 the general orders should be entered once only; any other order should be entered against every entry which it supports.

(b) The date to be entered in column 2 is the date from which the Government servant has held the post continuously in an officiating, provisionally substantive or substantive capacity, as the case may be.

(c) Personal pay should be shown on a separate line immediately below the entry of pay in column 8, the orders of the competent authority sanctioning it being quoted in column 1.

If the pay entered in column 8 includes an increment allowed with effect from March 1, the entry should be checked with the increment certificate which would accompany the April bill.

7. When the pay of an establishment or of an individual Government servant is met partly by Government and partly by local or other funds, the whole pay should be shown in the return and the portion payable from each source specified in a foot-note.

8. The name of a Government servant officiating in a post and the amount of additional pay for officiating drawn by him need not be shown unless the additional pay for officiating counts for pension.

In the case of an establishment on a time-scale of pay, the names of all Government servants not belonging permanently to the cadre but officiating in permanent posts or holding temporary posts should be included with an indication of the nature of the vacancies they fill.

If the officiating incumbent holds a permanent post on another establishment, the fact should be stated and the entry should be supported by a certificate from the head of that other establishment.

Supplementary Instructions of the Accountant General.

In the case of an establishment on a time-scale of pay the names of all Government servants not belonging permanently to the cadre but officiating in permanent posts otherwise than in clear vacancies or holding temporary posts should be included in Part II of the Annual Return with an indication of the nature of the vacancies they fill.

If a Government servant on the establishment has attained the age of compulsory retirement the number and date of orders of the competent authority permitting his retention in service should be quoted in a note at the foot of the return. The period for which retention has been authorised or for which leave beyond the age of compulsory retirement has been granted should also be mentioned. If no orders for his retention have been received, the number and date of the application for sanction to his retention should be noted.

A statement in Form B should be appended to the return, showing with relevant particulars the names which did not appear in the return of the previous year and those which appeared in the return of the previous year but are now omitted, as well as the names of Government servants who were on leave or under suspension during the previous year.

If a Government servant was transferred more than once in the preceding year, the name of each office and post in which he was employed during the year should be mentioned with dates in column 2 of the statement.

As the return will be the chief authority by which pension claims will be tested later, both the statements (forms A and B) should after completion be checked carefully with the service books, and a certificate of this check should be endorsed on each.

In the case of establishment borne on a Provincial or amalgamated cadre separate returns should be furnished to the Controlling Officer, who should consolidate them into one return. The certificate of comparison with service books on the consolidated return should be as follows —

“Certified by Heads of Offices to have been verified with service books.”

The return should be transmitted to the Accountant General as early as possible after March 1, and, in any case not later than May 15.

Note:—In the case of establishments on time-scales of pay the Accountant General may require the submission of the return in duplicate.

These directions apply equally in respect of local funds establishment, the claims to pension for which are submitted to the Accountant General for verification of service and report.

FORM A.

G. A. 34

Statement of the permanent establishment of the _____ *as it stood on 1st March, 19* _____

1	2	3	4	5	6	7	8	9	10
Orders of competent authority creating the post	Date of appointment of incumbent to post with indication of nature of appointment (e.g. officiating, provisional or permanent)	Name of section and post	Date of birth by Christian era (as near as possible)	Serial No. of post in each case	Name of incumbent	Pay of post	Pay of present incumbent and total of each section	Date of last increment	Remarks (including note of efficiency bar where applicable)

Compared with service book and found correct.

Signature of the Head of Office.

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FORM B.

Statement of new names, leave etc.

G. A. 35

1	2	3	4	5	6
New names	From what office and on what date transferred, or (in the case of new entrants) with what bill the health and age certificates were furnished.	Names which were in Form A of the previous year but are now omitted.	From what date ceased to be borne on the establishment and why.	Names of Government servants who were on leave or under suspension during the previous year.	Description and period of leave or suspension (from and to what date) whether it has been expressly declared that the suspension period will count towards pensionable.

Compared with service book and found correct.

Signature of the Head of Office.

ANNEXURE A.

S. No	Description of the expenditure.	Power and restrictions etc.
1	2	3
1	Advertisement charges	(1) Secretary Public Service Commission and the Chief Engineers. have full powers to incur expenditure on advertisement charges (2) In the case of other officers required to issue advertisement, the general limits specified in this Appendix will apply unless there be any special orders of the Government to the contrary.
I.—Initial or Additional Supply		
2	Bicycles.	(1) Heads of departments may sanction the purchase of bicycles for the use of messengers employed in their own offices or offices subordinate to them where such supply is rendered necessary by the requirements of public business, provided that— (i) the price of each bicycle does not exceed Rs. 300; (ii) not more than one bicycle is provided for any one officer without the general or special sanction of Government; (iii) Government bicycles shall not be used for private purpose ; and (iv) before sanctioning any such purchase the sanctioning authority should consider whether in view of the saving of time effected, by the use of bicycles a simultaneous reduction can be made in the Class IV establishment of the office concerned ; (v) there is provision in the budget.
Departments of Government may relax the condition in proviso (ii) above.		

II—Repairs.

- (2) The head of an office may have an official bicycle repaired locally or at the nearest repairing centre.

III—Renewals

- (3) Officers not below the rank of District Officer have full powers subject to the provisos (i) and (v) to para (1) above for the purchase of a new bicycle in place of one condemned.

NOTE —A bicycle should not ordinarily be condemned before it has been in use for 5 years.

3. Carriage of Records.

Subject to the general limits prescribed in this Appendix.

4. Conveyance hire.

When a non-gazetted or a Class IV Government servant is despatched on duty to a place at some distance from his office, or is summoned to his office outside the ordinary hours of duty by a special order of a gazetted officer, the expenditure involved may be reimbursed to the Government servant with the sanction of the head of the office and charged to contingencies, provided—

- (i) that the head of the office certified that the expenditure actually incurred was unavoidable and within the scheduled scale of charges for the conveyance used;
- (ii) that the Government servant is not entitled to draw travelling allowance under the ordinary rules for the journey, and that he is not granted any compensatory leave and does not and will not otherwise receive any special remuneration for the performance of the duty which necessitated the journey.

5. Electric and Water charges.

- (1) Charges on account of electric energy and water consumed in a Government office may be incurred under the orders of the head of the office.
- (2) Charges on account of gas, electricity or water consumed in the Government workshop will be governed by special orders of Government.

not official, and may not therefore, be sent at the public expense.

- (2) Whenever the cost of an establishment is divided between two heads, the charge for service postage stamps shall be divided in the same proportion.

- (iii) In the absence of any special orders to the contrary, postage stamps only should be used in payment of telegrams despatched on public service, whether sent from Government or Railway Telegraph offices.

NOTE:—Telegraph offices are required to show in receipt for a State telegram the amount paid for it in service stamps and also to write prominently on the receipt the word "State".

- (iv) If a Government servant is compelled to send a telegram at a time when he is temporarily without service stamps he should pay for it in case and the receipt granted to him will state the value of the telegram, but will not bear on it the word "State". The value of such telegrams as are paid for in case may be subsequently drawn in a contingent bill, a certificate signed by the head of the office that the telegram was sent on State business and that cash payment was unavoidable being attached to the sub-voucher concerned.

NOTE:—Books for telegram forms required for official use may be obtained on payment from any principal Telegraph Office.

- (v) If a Government official asks for the repetition of a telegram received by him in his official capacity, he shall not be required to pay any transmission charges in the first instance. If, however, the repetition reveals no error on the part of the telegraph service the necessary charge will be recovered.

- (vi) Foreign State telegrams can be issued by the officers who have been specially authorised to do so. A list of such officers is given in the Indian Telegraph Guide.

If a Government servant not entitled to send a foreign State telegram finds it necessary in the interest of the Public service to do so, he should send the message through some higher authority empowered to issue such telegrams.

III—Commission on Value Payable Parcels, or Money Orders.

- (vii) The sanction of a competent authority for the purchase of an article carries with it the sanction for incurring necessary charges for postal commission on Value Payable Parcels when the article is necessarily to be brought by value payable parcel, provided that the cost of the article including the postal commission is within the sanctioning power of the authorities that sanction the purchase.

- (viii) Pay and allowances due to Government servants may be remitted to the payee at the cost of Government in the following cases:—

- (a) Pay, travelling and other allowances and contingent charges of subordinate Government servants employed in outlying stations may be remitted by money order at Government expense, when the stations are at a distance of more than five miles from the nearest treasury or from the remitting office at which such charges are drawn, provided that the money order commission should not amount to more than the travelling allowance payable if a messenger were sent to encash the bill, cash order or Government draft as the case may be.

NOTE :—In special circumstance when a suitable messenger is not available or the journey is risky, the head of a department may permit such remittance even though the money order commission

1	2	3
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exceeds the travelling allowance that might be payable had a messenger been employed.

(b) Charges for remittance by postal money order of money due to contractors or suppliers etc should not ordinarily arise. When, however, remittance by money order is unavoidable and considered necessary in the interest of public service the cost of such remittance should be debited to Government with the special sanction of the head of the department concerned.

21 Publications

Same powers as may be exercised for incurring expenditure on recurring items. The Heads of Departments may issue general and special directions in regard to purchase of Newspaper books, maps and other periodical publication by subordinate officers according to requirements. All the Departmental heads and particularly the Development Commissioner and the Director of Education should issue necessary directions in this regard.

22 Rent.

The rent of any private land or building occupied for public purposes should be paid by the Office or Department occupying it, and recorded in the accounts as a charge of that office or department.

The first charge made in every year in any contingent Bill for the rent of a private building should be supported by a certificate from the Executive Engineer concerned that a suitable building belonging to Government is not available for the purpose and that the rental charged is reasonable. At places where no Executive Engineers are posted, if the rent of the building does not exceed Rs. 25 - p. m., a certificate from the Assistant Engineer P.W.D. will be sufficient.

The certificate should be in the following form
 "Certified that a suitable building belonging to the Government is not available for the purpose of.....for which the building is required, and that the rental charges viz. Rs.which works out to..... % of the present day cost of the building calculated according to sub-section (b) of section 3 of the Rajasthan Premises (Requisition and

Eviction) Ordinance (Amendment) Act, 1952 dated 31st May, 1952 is reasonable. The accommodation available in the building is as given below and is not in excess of the minimum requirements of.....for the purpose stated above."

Subject to the conditions specified above and in absence of any rules or orders applicable to any particular department, Heads of Departments are authorised to sanction in any one case the renting of lands and buildings required for public purposes within the limits specified below:

(i) Ordinary office accommodation:

- | | | | | | |
|---|--|--|----------------|----------------------------|---------------|
| (a) Where the accommodation is provided in a separate building. | <table style="width: 100%; border: none;"> <tr> <td style="width: 60%;">(1) Administra- tive Deptt. of Govern- ment.</td> <td style="width: 40%; text-align: right;">Rs. 300/- p m.</td> </tr> <tr> <td>(2) Head of Deptt. Class I</td> <td style="text-align: right;">Rs 200/- p m.</td> </tr> </table> | (1) Administra- tive Deptt. of Govern- ment. | Rs. 300/- p m. | (2) Head of Deptt. Class I | Rs 200/- p m. |
| (1) Administra- tive Deptt. of Govern- ment. | Rs. 300/- p m. | | | | |
| (2) Head of Deptt. Class I | Rs 200/- p m. | | | | |

- (3) Head of Deptt. other than Class I. Rs. 100/- p.m.

Provided—

- (i) the rental amount does not exceed 5% on the capital cost of the building as certified by the P.W.D Authorities.
- (ii) and the rent already agreed upon by the land lord is not sought to be increased except in the manner and up to the extent permissible in law.

- (b) Where the accommodation is provided in a building partly used as a private residence. One half of the total rent subject to a maximum of Rs 100/- per month.

1	2	3
	(c) For residential and other purposes.	Up to a maximum limit of Rs 300 - a year

The responsibility for the recovery of rent from Government servants occupying the building rented will rest with the Head of the Department

Heads of Departments may invoke the help of the Public Works Department in hiring the necessary accommodation under powers vested in them whenever they require such help, but in all such cases the expenditure involved in hiring will be charged to the Department concerned.

23. Repairs to erection and removal of machinery. Unless in any case there are specific orders of Government restricting or limiting the powers of any subordinate authority, heads of Departments exercise full powers for incurrable expenditure on the repairs to and erection and removal of machinery purchased at Government cost.

24. Rewards, Fees, Bonus etc (other than fees or Honoraria) granted to Government servants under the Service Code. Full powers to Heads of Departments to sanction rewards fees bonus etc (other than fees or honoraria) granted to Government servants under the Service Rules subject to the limits of the Budget provision specially made to meet this expenditure, provided the rewards etc. are given according to the prescribed scales. Rules for the grant of rewards etc. will have to be drawn up in respect of all departments or categories of posts or in respect of which rewards have to be granted. The power to grant rewards shon'd not be exercised in the absence of rules.

(NOTE:—Necessary rules will have to be framed by the Departments concerned in consultation with the F. D. if this has not been done already).

25. Section writing and copying (1) No charges may be incurred on section-writing etc. i.e. for copying manuscripts or for similar work by piece work or otherwise by private agency without the previous sanction of the authority competent to sanction the entertainment of a corresponding temporary establishment

The sanction should specify the number of men, the number of words to be copied per rupee and the rate for tabular work. The sanction may be given to the expenditure of a specified maximum sum in a fixed period and the bills must state the number of persons paid and the amount of matter.

- (2) No person in receipt of pay from Government can be remunerated for section-writing save with special sanction of Government and no periodical allowance may be charged as section-writing

26. Supply of Electric lamps (Bulbs)

The initial supply of bulbs along with the electric installation in all non-residential buildings will be made by Public Works Department

Subsequent replacement in all common places in buildings occupied by more than one department will also be made by the Public Works Department.

Subsequent replacement in other places occupied by any particular department will be the liability of the Department concerned. For this purpose the powers of departmental officers to incur expenditure will be governed by general limits specified for non-recurring contingent expenditure.

27. Supply of water for drinking etc. and dusting offices.

Subject to such restrictions as may be imposed by heads of Departments heads of offices may be authorised to make small monthly payments to Government servants for supplying drinking water or for dusting offices or for acting as night watchman or for similar services in addition to their own services, provided that—

- (i) the payments are of a purely contingent character, and are drawn on contingent bills and may be withdrawn at any time ;
- (ii) the amount will not count for leave salary or pension ;
- (iii) in the case of Government servants already in permanent employ in receipt

1	2	3
		<p>of a monthly rate of pay, the payments must not exceed Rs. 10/- a month in any one case, and the head of the Office must, in sanctioning any such payment, record his reasons therefor and must satisfy himself—</p> <p>(a) that the work to be done is really necessary,</p> <p>(b) that it is outside the scope or duties of the Government servant on the permanent establishment,</p> <p>(c) that the grant of extra allowance to any such Government servant is distinctly more economical than the employment of a fresh agency.</p>
28. Taxes, Municipal.		<p>All officers authorised to draw contingent bills may sanction payment of municipal taxes on Government property, and toll fees, whatever be the amount when such taxes have been assessed by competent authority.</p>
29. Telephone charges		<p>Departments of Government and Class I Heads of Departments are authorised to sanction telephone rents for connections of Government offices with existing telephone systems, whatever be the amount.</p>
30. Tents and Camp Furniture.		<p>The initial supply of tents requires the sanction of Government. Once the supply is sanctioned, the head of the Department may sanction each individual purchase.</p> <p>Charges for repairs to and carriage of tents may be incurred under the sanction, general or specific, of the head of the Department concerned.</p> <p>Purchase at Government expense of camp furniture for use on tours is regulated by scales prescribed by general or special orders of Government.</p>
31. Typewriters, Calculating Machines etc.		<p>Departments of Government and heads of Departments may, subject to a specific provision in the budget, buy typewriters of makes approved by Government, provided in cases of replacement a machine is not renewed unless</p>

1

2

3

it has been in use for 10 years. The purchase of typewriters as well as copying machines, duplicators, calculating machines etc. for use in Government offices will be subject to the "Rules for the supply and use of Stationery Stores."

32. Winding and regulating office clocks
maintenance of call-
bells etc.
- Heads of Departments may authorise charges on account of winding and regulating of office clocks and maintenance of callbells etc. up to Rs. 15/- per mensem in any one office.

APPENDIX IX

(See Rule 279)

Regulations for the conduct of the Audit of Stores and Stock Accounts

1 The Audit of stores accounts kept in any office or department of Government shall be directed to ascertaining that the departmental regulations governing purchase, receipt and issue, custody, condemnation, sale and stock-taking of stores are well devised and properly carried into effect, and to bring to the notice of Government any important deficiencies in quantities of stores held, or any grave defects in the system of control

2 As regards purchases of stores Audit will see that —

- (i) these are properly sanctioned, are made economically and in accordance with any rules or orders made by competent authority for purchase of stores required for the public service, in particular when stores are purchased from contractors the system of open competitive tender is adopted and the purchase is made from the lowest tenderer unless there are recorded reasons to the contrary,
- (ii) the rates paid agree with those shown in the contract or agreement made for the supply of the stores,
- (iii) certificates of quality and quantity are furnished by the passing and receiving officers before payment is made, except where the contrary is allowed by the rules of Government regulating purchase of stores, and
- (iv) purchase orders have not been split up so as to avoid the necessity for obtaining the sanction of higher authority required with reference to the total amount of the orders.

Audit should call attention to cases of uneconomical purchases of stores and to any losses, which may be clearly and definitely attributed to the defective or inferior nature of stores which were accepted and certified to be satisfactorily in quality

3. Audit should ascertain that the accounts of receipts of stores whether purchased, or otherwise obtained and of their issues and balances are correctly maintained. Where a scale has been prescribed by Government or other authority for issue of stores of any particular kind, it should be seen that the scale is not exceeded.

4 Stores, in many cases, represent a locking up of capital which is not justifiable unless essential. In order to effect economy in this direction, Audit will see that the balance in hand does not exceed the maximum limit prescribed by competent authority and is not in excess of requirements for a reasonable period

5 The accounting for and maintenance of unserviceable stores, which cannot be utilised by the department in whose custody they are kept involve waste of labour and space. The retention of stores in excess of the probable requirements of the department in the near future may result in loss to Government through deterioration. Audit will, therefore, see that

measures are taken to survey, segregate and consider the disposal of unserviceable, surplus and obsolete stores in accordance with the procedure prescribed by Government in this behalf.

6 It is an important function of Audit to ascertain that the articles are counted periodically and otherwise examined to verify the accuracy of the quantity balances in the books. Audit shall not, except when specially authorised to do so, assume responsibility for the physical verification of stores, but it has the right to investigate balances of stores, if any discrepancies in the stores accounts suggest that such action is necessary. Audit has, however, to see that a certificate of verification of stores is recorded periodically by a responsible authority, that the system of verification adopted by the Executive is adequate and proper, that discrepancies found on stock-taking are properly investigated and adjusted and that, wherever possible, the staff responsible for the verification is independent of the staff which is responsible for the physical custody of the stock or for keeping accounts of it. It should also be seen that, wherever practicable verifiers of stock work directly under the control of Government and not under the heads of individual departments.

7 Where a priced account is maintained, Audit will see that—

- (i) the stores are priced with reasonable accuracy and the rates initially fixed are reviewed from time to time, are co-related with market rates and revised where necessary,
- (ii) the value accounts tally with the accounts of works and of departments connected with stores transactions, that the total of the valued account tallies with the outstanding amount in the general accounts, and that the numerical balance of stock materials is reconcilable with the total of value balances in the accounts at the rates applicable to the various classes of stores, and
- (iii) steps are taken for the adjustment of profits or losses due to revaluation, stock-taking, or other causes, and that these are not indicative of any serious disregard of rules.

8 The procedure for the conduct of audit of any stores and stock accounts and the extent to which those accounts should be examined by Audit will be such as may be agreed upon between Government and the Accountant General.

9 The procedure prescribed by the Comptroller and Auditor General for raising and pursuing audit objections in relation to expenditure shall generally apply in respect of audit objections on any accounts of stores and stock. Where necessary, separate rules of procedure shall be laid down by the Accountant General with the concurrence of Government.

Notes —1 Daily labourers employed in Public Works Department (Irrigation as well as Buildings and Roads) may be granted actual travelling expenses in advance under this clause.

2 The leave salary of a Government servant in inferior service during the one month's extra leave on average pay granted under this rule is not subject to the usual condition that there will be no extra expense to Government.

- (iii) If a Government servant is drawing not more than Rs. 35 per mensem, he may be granted in addition to the terms mentioned in clause (ii) above, maintenance allowance during treatment as well as during the journey to and from the Pasteur Institute at the rate of daily allowance admissible to his grade under Travelling Allowance Rules.
- (iv) If a Government servant drawing not more than Rs. 100 per mensem is by reason of age or other sufficient cause, incapable of travelling alone and, therefore, requires an attendant to accompany him and is unable to pay the expenses, he may be allowed.—
 - (a) actual travelling expenses, namely, a single railway-fare each way if no railway concession is granted and for journeys by road or by river or ocean steamer, the actual cost of transit not exceeding the travelling allowance admissible to the patient himself;
 - (b) maintenance allowance if admissible (*vide* clause (iii) above) at the rate sanctioned for the patient; and
 - (c) wages not exceeding 8 annas a day if the patient is unable to pay the daily expenses of the attendant.

Note —More than one attendant may be allowed in special cases, e.g. when the patient is a woman and in addition to one attendant, is compelled to take one or more children with her.

- (v) A Government servant, whose substantive pay does not exceed Rs. 50 per mensem and who is not admitted as an indoor patient at an Institute for anti-rabic treatment, may be granted actual conveyance charges to and from the Institute for the actual days of his attendance, provided that the medical officer, after taking into consideration the nature of his wound and the distance he has to travel, certifies that the patient is unable to walk and requires a conveyance.
- (vi) A member of the family of a Government servant whose substantive pay does not exceed Rs. 50 per mensem, when proceeding to a Pasteur Institute for anti-rabic treatment should be granted the following concessions:—
 - (a) Actual travelling expenses for himself or herself and for one attendant, if necessary, at the rate to which the Government servant concerned is entitled; and

(b) the payment of the cost of anti-rabic treatment

(vii) Any Government servant whose substantive pay exceeds Rs 50 but does not exceed Rs 500 per mensem may, if a member of his family is bitten by rabid animal and he has difficulty in finding at once the means of sending him or her to a Pasteur Institute, be granted an advance not exceeding the actual travelling expenses of the person bitten, to the Institute and back, namely, (a) single fare each way by railway of the class by which the Government servant concerned is entitled to travel on duty, and (b) for journeys by road or by river or ocean steamers the actual cost of transit not exceeding the travelling allowance admissible for journeys of the Government servant under ordinary rules plus one month's substantive pay, if, however, his substantive pay does not exceed Rs 100 per mensem, and advance of travelling expenses for an attendant may, if necessary, be also given at the rate sanctioned for the patient.

(viii) The advance of travelling allowance granted under clauses (ii) and (vii) above should be adjusted in full on submission of the Government servants travelling allowance bill. Other advances mentioned above will be recovered in not less than three but not more than twelve monthly instalments. In the case of advances granted under clause (vii) above, if special circumstances exist which warrant the grant of a further concession to a person drawing not more than Rs 100 per mensem, the recovery of the amount advanced as travelling expenses for the attendant may be waived altogether or in part

Note:—The amount of the advance to be recovered monthly should be fixed in whole rupees, the balance being recovered in the last instalment.

(ix) The concessions may be sanctioned by administrative Departments of the Rajasthan Government, who may, in respect of Government servants under their administrative control, delegate the powers in full, or in part to any authority subordinate to them

Notes:—1. The power to sanction the grant of the concessions laid down in these rules have been delegated to the heads of departments in respect of Government servants employed under them

2. The expenditure involved in granting the concessions under clauses (iii), (iv), (v) and (vi) should be met from the appropriation for contingencies of the office to which the Government servant concerned belongs.

(x) The Director of a Pasteur Institute may, on production of a satisfactory proof of identity and of adequate evidence that the patient or a Government servant, did not receive an advance of not exceeding one month's substantive pay, intimating the grant recoverable loan, grant to such a Government servant an advance not exceeding one month's substantive pay, intimating the grant to the head of the department to which the Government servant belongs with a view to the recovery of the sum advanced from

his pay in not less than three but not more than twelve monthly instalments. The proof furnished by the Government servant will be made a voucher and the charge will be recovered by the Director from the local Treasury Officer, who will arrange to pass it on to the Accountant General, Rajasthan. Subject to the same conditions of proof and recovery, the Director may also make, in very special cases, a further advance, not exceeding half a month's substantive pay, to a Government servant who has already received an advance of one month's pay before his departure for the Institute but has run short of funds while under treatment. Subject to the same conditions of proof and recovery, the Director may also pay as an advance the maintenance and return journey expenses of Government servants drawing not more than Rs 25 per mensem up to the amount admissible under clauses (ii) and (iii) above. Any of the above advances may also be granted subject to the above conditions of proof and recovery, if applied for in the case of the family of a Government servant undergoing treatment at the Institute.

- (xi) The above concessions may be extended to a Government servant without a lien on a permanent post while officiating in a permanent or temporary post, the pay which he may draw while so officiating being taken as the "substantive pay" for the purpose of these rules. The grant of the concessions in such a case is not subject to the usual condition that there must be no extra expense to Government, so far as the one month's extra leave on average pay mentioned in clause (ii) is concerned.

2 (I) Any indigent person unconnected with Government service who is bitten by a rabid animal but is unable to proceed to a Pasteur Institute at his own expense and who is not assisted from private sources may be granted—

- (i) a single third class fare by rail and actual expenses of journey by road, river or ocean steamer as the case may be, to the Institute and back,
- (ii) maintenance allowance at the rate of -/8/- per diem
- (iii) the cost on account of one or more attendants as in clause (iv) of Rule 1.

Note These concessions may be sanctioned by such authorities as may be empowered to do so by the Administrative Department concerned (except that the maintenance allowance, the return journey charges and the conveyance charges from the station to the Institute, if necessary, will be paid by the Director of the Institute).

(2) The Director may also make advances to indigent persons who come to the Institute paying their own expenses up to the landing station but are unable to pay the conveyance charges for the further onward journey or to maintain themselves there or to pay for their return journeys. The possibility of recovering these advances should then be investigated in the following manner:—

The Director should correspond direct with the officers incharge of the district to which the patients, to whom advances have been

made, belong and should ask them to take over for investigation of claims in respect of the advances made. District Officers should also take over these claims as soon as they are satisfied that the persons who received the advances actually belong to their districts and should inform the Director that they have done so. The Director should then recover the amounts advanced from the treasury, producing the District Officers' acceptance as vouchers, and the claims should then be passed on to the Accountant General concerned to be adjusted as the amounts advanced are recovered or written off. Any sum which is found to be irrecoverable after being passed on to a District Officer will be adjusted by debit to the head "57—Miscellaneous charges for the treatment of patients of the Pasteur Institute". Otherwise, i.e. if no District Officer takes over the claim, the Director will send to the Treasury Officer a certificate to this effect on which the advance will be refunded to the Director. The amount will then be adjusted finally in the books of the Accountant General under the head specified above.

(3) With regard to indigent patient who are sent for treatment, from the Pasteur Institute to a Hospital, the Director will in the first instance defray the expenses connected with their diet and hospital charges and in case of death, of their burial or cremation, as the case may be, and recover the cost in the same way as in the cases referred to in sub-rule (2) above or clause (ii) of Rule 4, as the case may be.

3. An intimation in Form G F. R. 22 should be sent either with the patient (in a closed cover addressed to the Director of the Institute) or with as little delay as possible after the despatch of the patient.

4. Allowances for certified indigents and, when admissible, for their attendants also, will be drawn by the Director of the Institute under the following rules:—

- (i) Conveyance charges from the landing station to the Institute may be paid by the Director in exceptional cases in which indigent patients are not sufficiently provided with funds for their onward journey and are unable to travel on foot owing to the severity of their wounds, ill health or old age. Such charges will be supported by a certificate of indigence, insufficiency of funds supplied and incapacity of the patient to travel on foot and will be recovered from the local treasury.
- (ii) Maintenance charges for days spent at the Institute will be advanced by the Director and recovered by him from the local Treasury Officer. No refund will be made by the Treasury Officer for any advance made unless vouched for by a certificate stating indigence and the fund from which the expenditure is to be met.
- (iii) Travelling allowances and maintenance charges for the return journey will be paid by the Director of the Institute according to the rates admissible to patient and will be recovered from the local Treasury Officer. The charges will be supported by the intimation received from the officer who is responsible for the

original advance and a discharge certificate from the Director in respect of each individual to whom advances are made on these accounts.

Notes:—1. This rule may be amended in respect of any Institute under his administrative control by the Head of the Local Administration concerned.

2 These advances will be made from the permanent advance and will be recouped on consolidated bills.

5. The cost of anti-rabic treatment of all employees of the Rajasthan Government, when treated at a Pasteur Institute, should be reimbursed to the Institute in accordance with the following rules:—

- (i) In the case of Government servants whose substantive pay exceeds Rs. 100 per mensem the charges should be recovered from the individuals concerned direct by the Director of the Institute at which the patient is treated.
- (ii) In the case of a Government servant whose substantive pay does not exceed Rs. 100 per mensem, the charges should be recovered from the authority under which he is employed, through quarterly bills. The expenditure should be met from the appropriation for "contingencies" the office to which the Government servant concerned belongs.
- (iii) In the case of indigent persons belonging to centrally administered areas and other states the charges should be recovered by the Pasteur Institute from the Administration whose officers send such a patient for anti-rabic treatment, by submission of quarterly bills.

When paid by Government, the payment in such cases will be debited to the head "57—Miscellaneous—Miscellaneous Charges for the treatment of patients at the Pasteur Institute."

APPENDIX XI

(See Rule 168)

Rules made by the Comptroller and Auditor General for Regulating the Preparation of Last Pay Certificates in cases of Transfers on duty, or of Return from Leave.

(1) Transfers on duty may be of two kinds:—

- (i) A Government servant may proceed on duty from one province or circle of audit to another
- (ii) A Government servant may proceed on duty from one place to another in the same province or circle of audit

(2) In the former case the certificate should be given as follows:—

- (a) If the Government servant is employed at the station of the Accountant General of his province, the certificate should be given by that officer provided that the system of payment after pre-audit is followed in the audit office; otherwise the procedure laid down in clause (b) below should be adopted
- (b) If he has to pass through that station on his way to his new province, the certificate should be given by the officer in-charge of the treasury from which he last drew pay and countersigned by the Accountant General.
- (c) If he is not employed at, and has not to pass through, the Accountant General's station, the certificate should be given by the officer-in-charge of the treasury and a duplicate of it should be forwarded by the Treasury Officer to the Accountant General for counter-signature and transmission to the Accountant General of the transferred Government servant's new province

Exception.—As an exception to the preceding rules, the last pay certificates of non-gazetted Government servants transferred from one province or circle of audit to another may be given by the head of the office and need not be countersigned by the Accountant General concerned but in the case of transfers out of India, the last pay certificate should be signed by the Accountant General

(3) In the second case of transfer, the Government servant should obtain a last pay certificate from the officer-in-charge of the treasury from which he last drew pay, or if he is a non-gazetted Government servant, from the head of the office under whom he was last employed

(4) A Government servant who has drawn his leave salary in India should, before returning to duty, obtain a last pay certificate from the Accountant General by whom, or within whose jurisdiction, his leave salary was last paid.

(5) The last pay certificate shall be prepared in all cases mentioned above in the form shown in the Annexure. This form provides for details

fund deductions, although the officer preparing the bills is responsible for correctness; but the officer preparing the last pay certificate is responsible not only for entering in the certificate all demands against the Government servant, including any made under an order of payment of his pay by a Court of Law of which he may have received before granting the certificate, but also for passing on any of which he afterwards receive notice to the treasury or the disbursing office from the Government servant will in future draw pay.

The Officer preparing the last pay certificate should also enter details as to any insurance policies being financed from a Provident Fund, giving the name of Insurance Company or State Insurance Department, policy No., the amount due and the due date for the payment of sum.

(6) In all cases of transfers from one district to another within the audit circle, the last pay certificate should specify the last regular or final payment; and the entire pay for the month in which transfer has been made should be paid in the new district except where the Treasury or the local Rules of a Government provide to the contrary.

(7) In the case of the pay bill of a Government servant of whatever rank required to accompany the head-quarters of Government to a hill station or a station which has been declared to be the head-quarters of Government for the time being, the signature or countersignature of gazetted Government servant on the bill may be treated as a last pay certificate for the purpose of these rules.

(8) For the purpose of drawal of Transit pay and allowances of a Government servant on his promotion from a non-Gazetted to a Gazetted rank, an extra copy of the last pay certificate should be sent by the Head of Office direct to the Audit Officer.

ANNEXURE.

LAST PAY CERTIFICATE.

Obverse.

Last pay certificate of.....

2. He has been paid up to.....
 following rates:—

Particulars.

Rate.

Substantive pay.....

Officiating pay.....

Deductions.

.....

3. He made over charge of the office of

on the..... noon of.....

4. Recoveries are to be made from the pay of the Government servant as detailed on the reverse

5. He has been paid leave salary as detailed below Deductions
 have been made as noted on the reverse

Period.

Rate

Amount

From.....to.....at Rs... ..a month.

From.....to... ..at Rs. . . .a month.

From.....to at Rsa month.

6. He is entitled to draw the following —

7. He is also entitled to joining time for. ... days

8. He finances the insurance policies detailed below from the Provident Fund.

Name of Insurance Co., or the State Insurance Department 1	No. of Policy 2	Amount of Premium 3	Due date for the pay- ment of premium 4

9. The details of the income-tax recovered from him up to the date from the beginning of the current year are noted on the reverse.

Dated.....19 ..

(Signature).....

(Designation).....

LAST PAY CERTIFICATE

*Reverse**Details of recoveries.*

Nature of recovery.....

Amount Rs.....

To be recovered ininstalments. .

Deductions made from leave salary.

From..... to..... on account of.....Rs.....

From . to on account of.....Rs.....

From . to on account of.. ..Rs.....

Name of months,	Pay	Gratuity, Fec, etc.	Funds and other Deductions	Amount of income tax recovered	Remarks
April 19					
May 19					
June 19					
July 19					
August 19					
September 19					
October 19					
November 19					
December 19					
January 19					
February 19					
March 19					

APPENDIX XII

(See Rule 432)

Rules regarding the destruction of Accounts records in Offices rendering accounts to Accountant General

The destruction of records (including correspondence) connected with accounts is governed by the following rules and such other subsidiary rules consistent therewith as may, hereinafter, be prescribed by Government in this behalf with the concurrence of the Comptroller and Auditor General of India.—

(a) The following should on no account be destroyed —

Records connected with expenditure which is within the period of limitation fixed by law

Records connected with expenditure on projects, schemes or works not completed, although beyond the period of limitation.

Records connected with claims to service and personal matters affecting persons in the service

Orders and sanctions of a permanent character until revised

(b) The following should be preserved for not less than the periods specified against them.—

<i>Description of records</i>	<i>Period of preservation</i> Years.
Annual Establishment Returns (Books of Establishment).	40
Register of contingent expenditure	5
Sub-vouchers for sums above Rs. 25/- pertaining to contingencies	3
Sub-vouchers for sums of Rs. 25/- or less pertaining to contingencies	3 or till the inspection by the Accountant General's Office, whichever is earlier
Detailed budget estimates of an office.	5
Travelling allowance bills and acquittance rolls relating thereto.	3
Service Books.	5 After death or retirement and sanction of pension whichever is earlier.

<i>Description of records</i>	<i>Period of preservation.</i> Years.
Leave accounts of non Gazetted Government servants	3 After death or retirement.
Cases in which invalid pensions have been sanctioned	25 or 3 years after the death of the pensioner.
Other pension cases	7 after retirement.
Statement of monthly progressive expenditure and correspondence relating to discrepancy in figures	2
Mortality returns of pensioners.	5
Pay Bills and Acquittance Rolls where these are maintained separately, of Government servants for whom no establishment returns are submitted or no service books or service rolls are maintained	35
Pay Bills of other classes of Government servants and Acquittance Rolls for pay and allowances (other than travelling allowance) when maintained separately (See Note 1)	10
Cash books other than those maintained in special forms as in P.W.D., Forest etc. and other connected records such as imprest cash account, register of bills sent to the Accountant General for pre-audit or treasury for payment.	10
Muster rolls	Such period as may be prescribed in this behalf in the departmental regulations subject to a minimum of three accounts years excluding the year of payment.

Notes—1. Before any pay bills are destroyed, verification of temporary and officiating service as recorded in the service books or service rolls (as the case may be) must be made.

2. The periods of preservation of account records in the Public Works Offices are prescribed separately by the Government
- (c) Where a minimum period after which any record may be destroyed has been prescribed, Heads of Departments may order in writing the destruction of such records in their own and subordinate offices on the expiry of that period counting from the last day of the latest official year covered by the record
- (d) Heads of Departments are competent to sanction the destruction of such other records in their own and subordinate offices as may be considered useless, but a list of such records as properly appertain to the accounts audited by the Indian Audit and Accounts Department should be forwarded to the Accountant General for his concurrence in their destruction before the destruction is ordered by the Head of the Department
- (e) Full details should be maintained permanently in each office of all records destroyed from time to time.
- (f) The nominations, whether these relate to Gazetted or Non-Gazetted Government servants should be preserved as follows —
 - (a) If the gratuity and for family pension are paid to minors..
.....30 years.
 - (b) To other than minors—
 - (i) not in accordance with the order in which nominations have been made 30 years.
 - (ii) in accordance with the order in which nomination has been made.....6 years after the payment of Death-cum-retirement gratuity or the last instalment of the family pension has been paid.

APPENDIX XIII.

*(See Rule 458)**Rules for the Payment of Municipal Rates and Taxes on Buildings*

The following rules govern the payment of Municipal taxes on buildings in the occupation of departments of the Rajasthan Government or of Government servants under the administrative control of that Government

I—Taxes on Buildings other than Residential Buildings

(1) If the building is in the occupation of a single department, the taxes should be paid by that department.

(2) If the building is in the occupation of more than one department or if the taxes are payable in a lump sum for a number of buildings in a municipal area, the taxes may be paid, in the first instance, by any one department nominated in this behalf by Government. When one of the several departments occupying a building or buildings assessed to lump sum taxes is a Commercial Department, a portion of the taxes calculated *pro rata*, in proportion to the accommodation actually occupied by each of the several departments, should be passed on to the Commercial Department concerned.

The balance thereafter remaining, if it relates to a single non-commercial department occupying the rest of the building, should be passed on to that department; if it relates to more than one non-commercial department, it should not be passed on

Notes:—1. Before payment is made by a department which is not in occupation of the entire building concerned or, if payment cannot be delayed, as soon after payment as possible an acceptance should be obtained from every department which is in occupation of any portion of it.

2. No municipal taxes are payable on public buildings, situated in cantonments.

II—Taxes on Buildings occupied as Residences.

(1) Except as provided in the note below this rule, taxes which are, by local rule or custom, ordinarily leviable from tenants should be paid, in respect of the term of his occupancy, by the occupant of the building, even though he be entitled to rent-free quarters.

Note:—If in any case it has been decided by competent authority that the whole or any portion of the taxes should be borne by Government and not by the occupant of the building, the whole tax should be paid in the first instance by the department in administrative control of the building, and the portion, if any, payable by the occupant should then be recovered from him.

(2) Taxes which are, by local rule or custom, not leviable from tenants should be paid by the department in administrative control of the

building, the portion representing taxes in the nature of property or house tax being treated as part of the cost of maintenance of such building, the rest, if any, being recovered from the occupants concerned.

III—Method of Payment.

Municipal taxes payable by Government on Government buildings, should be paid by book adjustment or in cash according as the municipalities concerned do or do not bank with a Government treasury.

IV—Certificate to Accompany Payment.

(1) Charges for municipal taxes in respect of buildings which are borne on the books of the Public Works Department should be supported by a certificate from the Public Works Divisional Officer concerned in which he states either that he accepts the assessment or, if he considers any assessment to be excessive, that all means have been or are being taken to secure its reduction. In respect of other Government buildings, the certificate should be given by the departmental officer concerned.

(2) If an assessment appears to be excessive, proceedings should be taken to obtain redress under the ordinary Municipal Law.

Recourse to the special provisions of Act XI of 1881 may, however, be had when it has been found impossible to effect an amicable, though possibly arbitrary, settlement with the local authority of a case in which the property to be assessed is from its nature, such as not to admit of the application of ordinary principles in assessing the payment thereon of any particular tax. An example would be a case in which, whereas the assessment should be on the letting value, the property is of such a nature that it is difficult to conceive of its being let or impossible to form an estimate of the rent which would be obtained if Government offered to let it.

APPENDIX XIV

*(See Rule 136)**Rules for the guidance of Treasury Officers to deal with claims presented for disbursement*

The rules of procedure prescribed below are designed primarily for the guidance of Treasury Officers in dealing with claims upon the Government that may be presented to them for disbursement. Special rules applicable to treasuries, the cash business of which is conducted by the Bank, are laid down in Chapter IV of Treasury Manual

Checks to be applied at the Treasury on claims presented

2 The bill, cheque or other document presented as a claim for money shall be received and examined by the Accountant and then laid before the Treasury Officer who if the claim is admissible, the authority good, the signature and counter-signature, where necessary, genuine and in order and the receipt a legal quittance, will sign the order for payment at the foot of the bill, etc. taking care to adopt the precautions prescribed in clause (ii) of Rule 102. Careful attention must also be given to the instructions contained in these rules regarding the completion of bills, cheques, etc. presented in support of claims against the Government

Note.—All controlling officers empowered to countersign bills should send their specimen signatures to all the Treasury Officers duly attested by the Treasury Officer of the District in which they draw their own pay bills.

3. (1) All corrections and alterations in an order of payment must be attested by the dated initials of the Treasury Officer.

(2) Corrections and alterations in orders of payment given by the Treasury Officer on the Bank must be attested by his full signature

4. Special care shall be taken that all bills, cheques, etc. passed for payment at the treasury are paid on the same day and that no payment is made, except under the written pay order of the Treasury Officer.

5. (1) When a bill is presented by a person who is not the actual payee or his duly authorised agent, he may be required to produce a letter authorising him to take the payment. The signature of the messenger or his thumb impression, if illiterate, shall be taken on the bill as a proof that the messenger actually received the money on behalf of the payee.

(2) In cases in which the endorsement on a bill is unauthorised, incomplete or otherwise irregular, the Treasury Officer shall refuse payment of the bill and return it to the person who presents it with a memorandum explaining why payment is refused.

6. Special precautions must be taken by the Treasury Officer as regards all bills and documents showing signs of alteration; and if such documents be frequently received from any office, the attention of the head of the office shall be formally drawn to the irregularity.

No document bearing an erasure can be accepted and payment on such document shall be refused by the Treasury Officer and a fresh document called for.

7. With regard to claims presented either on bill or on cheques, the signature of the drawing officer shall be compared carefully with his specimen signature received under rule 135, before payment is ordered. In the case of payment to be made on the authority of an order purporting to have been issued from the office of the Accountant General, the Treasury Officer shall verify the signature on the order by comparison with the specimen signature of the signing officer received under rule 136.

Note—Specimen signatures received by the Treasury Officer should be carefully pasted in guard files, which must be kept in the personal custody of the Treasury Officer.

8. The Treasury Officer shall check the arithmetical computations on bills

Note—When bills presented for payment contain obvious arithmetical mistakes or trifling mistakes which can easily be corrected, the Treasury Officer should not return such bills but should correct them and pay the corrected amount of the bill. Similarly, where bills contain doubtful items which can easily be eliminated, the Treasury Officer should disallow the doubtful items and pay the remainder of the bill. In all cases, the corrections made and the reasons therefor should be intimated to the presenter of the bill and, if necessary, to the Accountant General (or the Treasury Officer in the case of payments made at a sub-treasury).

9. A register shall be kept in each treasury showing the names of all gazetted Government servants drawing their pay and allowances or leave salary from that treasury, and as each pay slip or leave salary certificate is received from the Accountant General, the amount of pay and allowances or leave salary which it sanctions, shall be entered against the name of the Government servant concerned. As each pay or leave salary bill is presented for payment, reference to this register shall be made to see that the sanctioned rate is not exceeded.

10. The bills for pay and allowances or leave salary of a gazetted Government servant who is about to retire or proceed on leave out of India shall be separately submitted to the Accountant General for special audit on the date of payment or as soon afterwards as the intention of the Government servant to retire or to proceed on leave becomes known to the Treasury Officer.

11. A Treasury Officer shall not undertake correspondence for Government servant or a private individual making a claim to any special allowance or concession, but request the person concerned to address the Accountant General either direct or through his own official superior, as the case may be.

Payment to persons not in Government employment.

12. (1) When a person not in Government employ claims payment for work done, services rendered, or articles supplied, the Treasury Officer

shall, subject as provided in rule 98, require the submission of the claim by the Head of the Department or other responsible Government Officer concerned.

(2) Failing the above, in cases when it may be necessary to pay the amount of a bill drawn by a person not in the Government service, and also when the authority of the head of the department or responsible official is insufficient, an order from the Accountant General must be sought, by furnishing that officer with any necessary particulars for obtaining the sanction of the Government should such be needed.

(3) In any event if a bill be drawn by a person not in Government employment, the Treasury Officer shall use special precautions for satisfying himself of the identity of the applicant for payment.

(4) In all doubtful cases, the Treasury Officer shall take the orders of the Collector who is expected to assume the responsibility of his position and exercise a proper amount of care and discretion in this matter. When this necessity occurs the Collector shall immediately report the fact to the Accountant General.

Note.—Payments due to contractors may, if so desired by them, be made to their banks instead of direct to contractors, provided that the department concerned obtains (1) an authorisation from the contractor in the form of a legal valid document, such as a power of attorney or transfer deed, conferring authority on the bank to receive payment, and (2) the contractor's own acceptance of the correctness of the account made out as being due to him by the Government, or his signature on the bill or other claim preferred against the Government, before settlement of the account or claim by payment to the said bank. While the receipt given by a bank will constitute a full and sufficient discharge for the payment, contractors should, wherever possible, be induced to present their bills duly receipted and discharged through their bankers.

Nothing herein contained should operate to create in favour of the bank any right or equities *vis-a-vis* the Government.

13. The Treasury Officer shall, at the time of making payments to non-officials either on behalf of the Government or any local authority on account of fee, commission, bonus, remuneration or reward of any kind *communicate the fact with the addresses of the payees to the Income-tax Officer concerned* if the amount of each payment is not less than Rs 250.

Cheques and Letters of Credit

14. Stocks of cheque books required for supply to the drawing officers under rule 112 shall be kept by the Treasury Officer, supplies being obtained periodically from the Accountant General. Cheque books shall on receipt be examined carefully and the number of forms in each book counted a certificate of count being recorded by the Treasury Officer on a fly leaf. They shall be examined again when issued to drawing officers, care being taken to see that they are acknowledged by the latter promptly.

15. When a cheque is presented, special care shall be taken to ascertain by examination of its printed number that it really was taken from the book

notified under rule 115 as in use by the drawing officer who has signed it. The provisions of rules 120 to 126 shall be specially borne in mind.

16. If the payee is unknown at the treasury, the Treasury Officer shall make such enquiries as he thinks necessary and shall specially consider the date, serial number and amount of the cheque as well as handwriting and, if suspicions arise, he may defer payment until he has referred the matter to the drawing officer.

17. Pass books sent to the treasury to be written up shall ordinarily be returned to the drawing officer on the same day.

18. In the case of a cheque lost before payment, in respect of which a certificate of non-payment has been furnished by the Treasury Officer to the drawing officer, the precautions prescribed in sub-rule (2) of rule 129 shall be carefully observed with a view to preventing the payment of the cheque in question.

19. (1) Every payment made on the authority of any letter of credit or assignment must without fail be noted at the time of payment under the Treasury Officer's initials either in the appropriate register of payments, or on the reverse of the letter of credit or assignment itself.

(2) The Treasury Officer must bear in mind that the letter of credit or assignment shows the maximum amount he has authority to pay, or the departmental officer credited has authority to ask for, and that any further payment is made at the Treasury Officer's own risk; the progressive total of his payment must, therefore be so recorded that there can be no risk of overpayment.

Disbursement of claims and records of payments.

20. (1) After a cheque or bill has been completely entered in the accounts, and the order to pay signed by the Treasury Officer, it shall be passed on together with the payee, to the Treasurer's department, when the Treasurer shall make the payment and enter it in his cash book. The Treasurer shall punch the stamp, stamp the document 'paid' and retain it for delivery to the Accounts Department when the books are compared.

(2) The Treasury Officer shall take special precautions to see that receipt stamps are so defaced that they cannot be used against and offer no temptation to the abstraction of the vouchers for the sake of stamps upon them. It must be borne in mind that several cases of loss of vouchers have occurred owing to neglect of this precaution.

Notes:—1. Any deductions made by the Treasury Officer reducing the net amount claimed on a bill should be explained in a memorandum signed by the Treasury Officer to be given to the presenter.

2. When a payment is made by transfer, that is, by entry of the amount in the accounts as received under same head of receipt, no payment of cash takes place and the item should not find a place in the Treasurer's cash book, nor should the voucher be stamped 'paid' by him. When the entries in the accounts are complete, such a voucher should be stamped by the Accountant 'Paid by transfer'.

21. A Treasury Officer, when cashing bills for Officers at a distance from the treasury, shall furnish a note explaining the amount of cash and Reserve Bank drafts (if any), issued and any deductions or alterations that may be made in the bill presented. The note may be in bi-lingual form, as it is important that the guard or messenger who receives the money should ascertain that the amount stated agrees with the actual cash or Reserve Bank drafts delivered to him; and when that person is unable to read, the Treasury Officer shall himself explain to him the amount entered on the note.

The following form is recommended —

Bills presented for pay and allowance etc	000
Bills presented for contingencies	000
Bills presented for sundries ..	000
Total	000
Paid in cash. .	000
Paid in drafts. .	000
*Deductions (if any).	000
*Explanation	
Signature of Messenger_____	

Payment by Postal Money Order

22. In cases in which money due by the Government is paid by Postal Money Order, the cost of remittance shall, in the absence of any special rule or order to the contrary, be borne by the payee.

23. (1) When the whole or a part of the amount of a bill is required to be remitted to a person or persons by Postal Money Order, the Treasury Officer shall, if the bill is in order, pass it for the net amount after deduction of the amount to be remitted and the commission due thereon, credit the deductions by transfer to the Post Office and send the Money Order form or forms to the Post Office with a certificate to the effect that the amount of the money order with commission due, which must be specified in the certificate, has been credited to the Post Office by book transfer. The words "adjusted by book transfer" shall invariably be written in red ink across the money order form. The Treasury Officer shall also see that the purpose of the money order is stated in the acknowledgement portion of the money order form as required by clause (x) of rule 102.

(2) On obtaining the money order receipt the Treasury Officer shall check it with the amount deducted from the bill and transmit it, where necessary, to the drawing officer concerned.

Note:—The procedure prescribed in this rule applies *mutatis mutandis* to all cases in which money orders are issued by the Treasury Officer under the provision of these rules.

Payment at Sub-treasuries.

24. Subject as provided in rule 97, the procedure in regard to payment of claims at district treasuries is generally applicable to sub-treasuries also.

All vouchers or bills (e.g. pay, travelling allowance and contingent bills, refund bills, personal ledger cheques, deposit repayment orders, bills for payment of interest on Government Securities payable direct at the sub-treasury by the Treasury Officer, are first presented at the sub-treasury and subjected to the necessary checks and endorsed by the Sub-treasury Officer with an order to the Bank to make the payment.

APPENDIX XV

(See Rule 155).

Instructions regarding deduction of Income-tax and Super-tax

The following important instructions regarding deductions of Income-tax and Super-tax from salary should be borne in mind while effecting recoveries:—

1. Income-tax is recoverable at source from all Government servants including pensioners whose total salary income (including dearness and other allowances) exceeds Rs 5,000/-.

2. The following payments should be included under the head "Salaries" for the purpose of deducting taxes at source —

(i) House Rent Allowance

The value of rent-free quarters is also taxable

(ii) Any bonus, gratuity, fees, commission, perquisites or other allowances or profits in lieu of or in addition to salary

(iii) All other allowances except Conveyance Allowance

Note.—In the case of pensioners the amount of their pension is to be taken as salary for the purpose of recovery of Income-tax

3. *Life Insurance premia, Provident Fund and other contributions* — Rebate of Income-tax (but not Super-tax) calculated at a rate representing the average of the rates of income-tax applicable to the total income of the employee is admissible in respect of the following deductions, contributions and Insurance Premia, subject to the condition that aggregate of the total sums exempted shall not exceed in the case of an individual 1/6th of the total income, or Rs. 6,000/- (Rs. 12,000/- in the case of a Hindu Undivided Family), whichever is less.

(a) Sums deducted from a Government servant's salary in accordance with the conditions of his service for the purpose of securing a deferred annuity to him or making provision for his wife or children.

(b) Contributions to a recognised provident fund.

(c) Contributions to a recognised superannuation fund

4. *Fractions.*—In calculating the amount of tax payable the amount due on a fraction of a rupee of income should be neglected and in determining the amount of tax payable, fractions of an anna less than six pies should be disregarded, and fractions of an anna equal to or exceeding six pies should be regarded as one anna.

5. *Excess or deficient deductions.*—Any excess or deficiency arising out of any previous deduction of tax from the salary of a particular person can be adjusted at the time of any subsequent deduction of tax with reference to the salary paid to the same person. Such adjustments should not however, be made from payments on or after 1st April in any year in respect of an excessive or deficient deduction prior to that date.

6. (a) Some examples to show the method of calculation of Income-tax are given below—Rates of taxes are only illustrative the rates operative from year to year will be advised by the Accountant General—

- (i) Officer drawing total emoluments (Pay, Dearness Allowance etc. amounting to Rs 5,050/- in a year).

Income-tax on the

	Rs.		Rs.
first	2 000	=	Nil
next	3,000	=	at 2 pies 6 000 pies.
next	50	=	at 4 pies 200 pies
	<u>5,050</u>		<u>Total 6,200 pies.</u> or Rs. 32/5/-

In this case Income-tax would not be more than Rs. 25/- being half the amount by which the total income exceeds Rs. 5,000/-.

- (ii) Officer drawing total emolument Rs. 5100/- in the year.

	Rs.		Rs.
Income tax on the first	2,000		Nil
next	3,000		at 2 pies 6 000 pies.
next	100		at 4 pies 400 pies
	<u>5,100</u>		<u>Total 6,400 pies</u> or Rs 33/5/-

As the tax does not exceed half of the excess over Rs. 5,000/- no marginal relief applies in this case. The average rate of I T. in this case will be Rs. 33/5/- ÷ 5100 or 1 25 pies.

- (iii) Officer drawing total emoluments during the year Rs. 11,500/- and contributing Rs 1,000/- towards G.P.F. and Rs. 600/- for L.I.P.

	Rs.		Rs.
Income tax on the first	2,000		Nil
next	3,000		at 2 pies 6,000 pies.
next	6,000		at 4 pies 24,000 pies.
next	1,500		at 9 pies 13 500 pies.
	<u>11,500</u>		<u>Total 39,500 pies.</u> or Rs. 205/12/-

This gives an average of 3 44 pies per rupee.

	Rs.
(i) Relief on G.P.F.	1 000
(ii) " Insurance Premium	600
	<u>1 600</u>
	at 3 44 pies Rs 58/11/-

Net I T payable = Rs 177-10
(203/12-28/11)

Note—Total contribution to G.P.F. and Insurance Premium being less than $1/6$ th of the total income, the rebate is allowed of Rs 1,600/-.

(b) Super-tax will be calculated as under on the total income of Rs 41,000/-

On first 30,000	=	Nil
next 10,000 at $-1/10$	=	Rs 625 0
next 1,000 at $-1/6$	=	Rs 93 12

Note.—No rebate on account of G.P.F. and Insurance Premium is allowable for Super-tax

APPENDIX XVI.

(See Rule 255).

The Policy of Government is to make purchases of stores for the public service in such a way as to encourage the development of the industries of the country to the utmost extent, consistent with economy and efficiency, and the following rules, which are applicable to the purchase of stores, are prescribed according to this policy. These rules supersede all previous orders on the subject. Instructions for the guidance of officers who are required to make purchases of stores, required for the public service, are given in form of notes under these rules.

In order to give effect to the above policy preference in making purchases will be given in the following order:—

Firstly.—to articles which are produced in India in the form of raw materials or are manufactured in India from raw materials produced in India, provided that the quality is sufficiently good for the purpose;

Secondly.—to articles wholly or partially manufactured in India from imported materials, provided that the quality is sufficiently good for the purpose.

Thirdly.—to articles of foreign manufacture held in stock in India, provided that they are of suitable type and requisite quality.

Fourthly.—to articles manufactured abroad which need to be specially imported.

Departments of Government or officers specially authorised in this behalf, may, when they are satisfied that such a measure is justified, allow a limited degree of preference in respect of prices to articles produced or manufactured in India either wholly or in part.

Rule 1.—Save as provided in rule 7, all articles, required for the public service, shall be purchased on the condition that delivery and payment shall be made in Rajasthan.

Notes:—1. Purchases in India of all articles (with the exception of the classes of stores specified in Rule 7) is obligatory.

2. Purchase of the stores, other than those mentioned in Rule 7, shall be obtained by calling tenders.

3. For the offices of the Government stationed outside Rajasthan, the delivery may be required at those stations.

Rule 2.—Tenders shall be invited for the supply of all articles, unless the value of the order to be placed is small or sufficient reasons, to be recorded, exist which indicate that it is not in public interest to call for tenders. No tender, which fails to comply the condition as to the delivery and payment, prescribed in Rule 1, shall be accepted.

Notes:—1. Sufficient time should be allowed for the receipt of tenders.

2. If the response to any invitation to tender indicates that owing to inadequate publicity or some other reason, favourable or sufficient number of tenders have not been received, then fresh tenders shall be invited and measures taken to bring the invitation to tender to the notice of all possible tenderers.
3. The following procedure for obtaining tenders should be followed, as far as practicable.

Tenders should be obtained—

- (i) By advertisement (Open tenders).
 - (ii) By direct invitation to a limited number of firms (limited tender).
 - (iii) By invitation to one firm only (single tender or private purchase).
4. The 'Open Tender' system i.e. invitation to tender by public advertisement, should be used as a general rule and must be adopted subject to the exception noted below in all cases in which the estimated value of the tenders to be received is Rs. 2,000/- or over.
 5. The limited tender system should ordinarily be adopted in the case of all orders the estimated value of which is less than Rs. 2,000/-.
 6. For the purposes of the limited tender and single tender procedure, the purchasing officers will maintain a list of firms of known reliability who have been able to satisfy them that they possess the necessary equipment and facilities for the supply of stores, which they offer. The list should be subjected periodically to examination and revision, and any application from a firm for inclusion in the list should be considered on its receipt. Before the name of the firm is added to the list, such enquiries as may be considered necessary, should be made by the purchasing officer, to ascertain the ability of the firm to execute contracts satisfactorily. From this list, the names of the firms to be invited to tender should be selected.
 7. The 'single tender' system may be adopted in the case of small orders, or when the articles required are of a proprietary character and competition is not considered necessary. A 'Small order' shall be interpreted to mean for this purpose an order the total value of which does not exceed Rs. 100/-.
 8. The 'limited tender' system may, however, be adopted instead of the 'open tender' system even when the estimated value of the tenders to be received is not less than Rs. 2,000/- in the following cases:—

- (a) When sufficient reasons exist which indicate that it is not in the public interests to call for tenders by advertisement. In

every such case the reason must be recorded by the purchasing officer and communicated to the Audit Officer concerned confidentially, if necessary.

- (b) When the indenting officer certifies that the demand is urgent and any additional expenditure involved in the 'open tender' system must not be incurred. In all such cases the indenting officer must place on record the nature of the urgency and why the demand could not be anticipated.
9. The invitation of tender should contain full particulars of the articles to be purchased viz. specification, quality of the material to be used, time and place of delivery and terms and conditions of payment.
10. The publicity of tenders, when purchases are being made of articles manufactured outside Rajasthan, should be given in the Indian Trades Journal published by the Director General (Commercial and Intelligence) Government of India in addition to the principal newspapers.

Note:—The forms of 'Tender Notice', 'Tender', 'Conditions of Tender and Contract' and 'Agreement' prescribed by Government are annexed to this appendix as Annexures 'A', 'B', 'C' and 'D' respectively.

Rule 3.—All articles shall be subject to inspection before acceptance of articles for which specifications and/or tests, have been prescribed by competent authority, and shall be required to conform to such specification and/or to satisfy the prescribed test or tests, which may be carried out during manufacture or before or after despatch from the supplier's premises.

Rule 4.—Important plant, machinery and iron and steel works shall be obtained only from firms approved by the Government in Public Works Department and specified in the lists issued by them from time to time.

- Notes:**—1. The lists referred to in this rule will be maintained and issued by Government in Public Works Department from time to time to all purchasing departments.
2. Applications for inclusion in the lists mentioned in this rule should be made to the Government in Public Works Department direct by the firms with a full statement of reasons which in their opinion, justify such inclusion.
 3. Cases may arise in which tenders may be received from firms whose names do not appear in the lists of approved firms. If the tenders are *prima facie* satisfactory, they should not be summarily rejected, but a reference should be made to the Government in Public Works Department, who will, if they consider it necessary, make enquiries in regard to the capabilities and standing of the tendering firms and will intimate the result of the enquiries to the Purchasing Officer concerned.

Rule 5.—In the case of important construction works let out on contract, articles, required for the construction of such works, may be supplied

by the contracting firms, provided that when specifications and/or tests have been prescribed for such articles they shall conform to such specification and/or shall satisfy such tests.

Note.—When tenders for important construction works are invited the officer concerned should also stipulate in the invitations to tender that the articles required for the construction of such works must comply with the specifications, prescribed for such articles. The articles be inspected and/or tested in accordance with the provisions of the specifications before acceptance.

Rule 6.—Nothing in these rules shall be deemed to prohibit the purchase of articles by one department from another.

Rule 7.—The articles enumerated in schedule 'A' or any other articles of a special or unusual character, and articles which can only be purchased from abroad, may, when suitable and economical purchases cannot be made in accordance with the preceding rules, be obtained without reference to those rules, subject to the condition where the value of the purchase exceeds Rs. 500/-. the purchasing officer shall place on record his reasons for not effecting the purchase in accordance with the preceding rules and shall communicate reasons to the Accountant General confidentially.

- Notes*—1. The drawing, surveying and other mathematical instruments are of special character. These should be purchased, as far as possible, from Mathematical Instruments Office of the Survey of India Department, Calcutta.
2. Where the articles, that are being purchased, are not being manufactured in Rajasthan, it will be advisable to make purchases through the Directorate General (Supplies and Disposals) Government of India. The departments should derive benefit of the rate running contracts entered into by him.
3. For articles to be purchased abroad, the services of the Director General, Indian Stores Department, London, and Indian Supply Mission, Washington of the Government of India may be availed of.

SCHEDULE 'A'

(See Rule (7))

- (i) Seeds.
- (ii) Cinchona Bark.
- (iii) Articles for experimental purposes.
- (iv) China glass, cutlery, plate, crockery and perishable fabrics including linen for residences which are furnished by Government
- (v) Copper, Zinc and other non-ferrous metal produced in Australia or America.
- (vi) Timber produced in Australia or North America.
- (vii) Such articles as may be required for the preparation of vaccine lymph
- (viii) Chemicals and scientific instruments.
- (ix) Preserved and tinned foodstuffs.

ANNEXURE 'A'

TENDER NOTICE

- I. Sealed tenders are invited for the supply of articles as mentioned below required for the use of _____ for the period from _____ to _____

.....

- II. Tenders are to be submitted on prescribed tender forms which can be obtained on application from _____ on payment of Rs _____ in cash or money order which will not be refunded. Specifications, size, make, sample, patent, quality and quantity etc of the articles to be supplied and the terms and conditions of tender are available in the office of _____ which may be seen/obtained by each tenderer before giving their tender.
- III. Tenders must be submitted in properly sealed double envelopes duly marked Tender for _____ equipment/furniture/articles/etc. addressed to _____ and should reach him on or before _____. The sealed tender should be handed over personally at the above office and a receipt obtained or be sent per registered post. The tenders will be opened by _____ or an officer duly authorised by him in the presence of any intending contractors or their representatives who may be present.
- IV. Government are not bound to accept the lowest tender and may reject any tender or any part of the tender without assigning any reason therefor.
- V. The tenderers will have to submit invariably an "Income Tax clearance certificate" from the Income Tax Officers of the Circle concerned, without which the tenders may not be considered.
- VI. Intending tenderers shall have to deposit earnest money of Rs. _____ in cash or in the forms mentioned in the terms and conditions of the tender, without which tenders will not be considered. The earnest money will be refunded to unsuccessful tenderers within one month of the final acceptance of the tender.
- VII. Rates should be quoted for the type of articles specified in the list in the office of _____. In case of offer for alternative articles full specifications, make, patent size, drawing etc. should be furnished along with the rate.

- VIII. Tenders received after the prescribed time and date will be rejected. However, tenders received after the prescribed time on the closing day, but before opening the tenders can be accepted provided adequate reasons for late delivery are furnished.

ANNEXURE 'B'
OFFICE OF THE _____, RAJASTHAN
TENDER FORM

- I. Subject:—Tender for _____ (mention the name of the articles for which the tender is submitted).
- II. Name and full postal address of the firm submitting the tender —

- III. Addressed to:—
- IV. Reference:—
- V. The tender fee amounting to Rs _____ has been
crossed Postal Order No.
deposited vide _____
cash receipt No.
dated.
_____ for Rs. _____
dated.
- VI. We agree to abide by all the conditions mentioned in Tender Notice No. _____ dated _____ issued by _____ and also the further conditions of the said Tender Notice given in the attached sheets (all the pages of which have been signed by us in token of our acceptance of the terms mentioned therein).
- VII. The rates for the supply of _____ are as under:—
.....
.....
.....
- VIII. Goods will be delivered within a period of _____ from the date of the receipt of firm order
- IX. The rates quoted above are valid up to _____. The period can be extended with mutual agreement.
- X. Draft Deposit Receipt No _____ dated _____ for Rs. _____ in favour of _____ to cover earnest money and the Income Tax Clearance Certificate are submitted herewith.

Signature of the tenderer

ANNEXURE 'C'

Conditions of tender and contract

1. 3—These conditions should be read very carefully by the tenderers while filling in their quotations

Quotations must be enclosed in a properly sealed envelope according to the directions given in the tender notice.

2. The rate unit must not under any circumstances be altered and the rates must be entered in words as well as in figures.

3. Tenders should be given by those firms/dealers who are either registered/approved suppliers for those articles/goods/equipment/machine-ries/etc. etc. or by those who are dealing actually in the goods for which tender is being given.

4. The approved supplier shall be deemed to have carefully examined the conditions, specifications, size, make and drawings etc., of the goods to be supplied. If he shall have any doubt as to the meaning of any portion of these conditions or of the specification, drawing etc. he shall, before signing the contract, refer to the Officer-in-charge and get clarifications.

5. The contractor shall not assign or sub-let his contract or any substantial part thereof to any other agency.

6. All the stores supplied shall be of the best quality, to the specifications, trade mark laid down for them and in strict accordance with the approved standard samples and in case of any materials of which there are no standard or approved supplies, the supplies shall be of the very best quality and description obtainable in India. The decision of the accepting authority shall be final as to the quality of the stores and shall be binding upon the tenderers and in case any of the articles supplied not being approved and thus shall be liable to be rejected or replaced and any expense or loss caused to suppliers as a result of rejection or replacement of supplies, shall be entirely at the account of the tenderer.

7. The Purchasing Officer or his duly authorised representative shall have at all reasonable time access to the suppliers' premises, and shall have the power at all reasonable time to inspect and examine the materials and workmanship of the goods

8. In case the goods other than of the approved quality, make or size are supplied they shall be rejected and will have to be replaced within a reasonable time by the supplier without extra cost. If due to exigencies of public work/interest such replacement is not possible, the prices of such articles will be reduced suitably. The prices fixed by the Purchasing Officer shall be final.

9. The rejected articles must be removed by the tenderer from the destination where they be within—of the date of information of rejection. The officials concerned will take reasonable care of such materials but in no case shall be responsible for any loss, shortage, damage that may occur to it while it is on their premises

10. The tenderer shall be responsible for the proper packing so as to avoid damage under normal conditions of transport by sea, rail and road or air and delivery of the material in good condition to the consignee at destination. In the event of any loss, damage, breakage or leakage or any shortage the tenderer shall be liable to make good such loss and shortage found at the checking inspection of the materials by the consignee. No extra cost on such account shall be admissible.

11. All rates quoted must be F.O.R. Destination and should include all taxes. In case of local supplies also the rates should include all taxes and no cartage or charges for transportation will be given by the Government and the delivery of the goods shall be given at the premises of the—

12. The tenderer whose tender is accepted shall arrange supplies within a period of——— ^{date of placing the order.} The quantities shown in the tender are approximate. The supplies will have to be arranged according to the requirement of the Department.

13. The contract of supply can be repudiated at any time if the supplies are not made to the satisfaction of the Government.

14. Tender should be filled in with ink. No tender filled in by pencil or otherwise shall be considered. No additions and alterations should be made in the tender. No over-writing should be done. Corrections, if any, should be done clearly and initialled.

15. The tenderer should sign the tender form at each page at the end in token of the acceptance of all the terms and conditions of the tender and the agreement.

16. Tender must be accompanied by an earnest money of Rs.——— without which tenders will not be considered. The amount should be deposited in either of the following forms in favour of———.

1. Cash through Treasury Challan or Bank Receipt.
2. Treasury Savings Deposits Certificates and National Plan Certificates (The Certificates being accepted at their surrender value).
3. Post Office Cash Certificate.
4. Fixed deposit receipt of any Scheduled Bank. This earnest money will be refunded to unsuccessful tenderer within one month of the final acceptance of the tender whereas in case of successful tenderer it will be treated as a part of security.

17. Successful tenderers will have to execute an agreement in the prescribed form and deposit security amounting to Rs.——— for the due performance of the contract. The security money will be returned after two months from the date of completion of the agreed contract. No interest will be paid by the department on such security amount. The expenses of completing and stamping the agreement shall be paid by the

supplier and the Purchasing Officer shall be furnished free of charge with one executed stamped counter part of the agreement.

18. Remittance charges on payment made to the firms will be borne by the contractors.

19. If the approved suppliers fail either to supply goods of the prescribed specification or to deliver the goods within the specified period, the Purchasing Officer shall be at liberty to arrange supply either through re-tender or otherwise

The Purchasing Officer may give seven days notice in writing to the approved supplier to make good the failure, neglect or contravention complained of and should the contractor fail to comply with the notice within seven days of the date of service thereof and in such cases if the Purchasing Officer thinks fit it shall be lawful for him to retain and apply any balance which may be due to the contractor or to apply the amount of earnest money deposited by the supplier to make good the loss sustained or excess cost incurred by the State in arranging the supplies through any other agency.

20. *Insurance.*—(i) The goods will be delivered at the destination godown in perfect condition. The supplier, if he so desires, may insure the valuable goods against loss by theft, destruction or damage by fire, flood, under exposure to weather or otherwise viz; (war, rebellion, riot etc.). The insurance charges will have to be borne by the supplier and State shall not be required to pay such charges if incurred.

(ii) No advance payment will be made except in very rare and special cases for which reasons will have to be recorded. Payment shall be due and payable by the Purchasing Officer on behalf of the Governor only when the whole quantity has been delivered and inspected and accepted by the Purchasing Officer and a certificate of having done so is recorded by the Purchasing Officer. In case of disputed items 10 to 25% of the amount shall be withheld and will be paid on settlement of the dispute in terms of the award granted. Progressive payments, if agreed to, will be made according to the terms entered in the agreement.

(iii) The validity period and the delivery period can be extended, if mutually agreed to.

21. Direct or Indirect canvassing on the part of tenderers or their representatives will disqualify their tenders.

22. The Government reserves the right to accept any tender not necessarily the lowest tender and reject any tender without assigning any reason therefor. Orders can be placed for the whole or part of the quantity and articles tendered for at the discretion of the Government.

23. Tenderers will have to submit invariably an Income Tax Clearance Certificate from the Income Tax Officer of the Circle concerned along with the tender without which tenders may not be considered.

24. No Railway Receipt will be accepted by V.P.P.

25. All legal proceedings, if necessity arises to institute any by any of the parties (Government or contractor), shall have to be lodged in courts situated in Rajasthan and not elsewhere.

26. No other conditions except those mentioned above will be entertained in the tender.

(b) The mode of payment will be as specified below:—

1.
2.
3.
4.

(4) The delivery shall be effected and completed within a period of _____ from the date of this agreement and/or the date of order.

(5) In case of non-fulfilment of all or any of the conditions of the contract by the approved supplier, penalty at the rate of Re. 1/- per day over the estimated cost of the total indented supplies or 25% of the total cost whichever is less shall be levied and will be recovered either out of the dues of the supplier or from the earnest money or will be recovered through any other source or manner as public dues.

(6) All disputes arising out of this agreement and all questions relating to the interpretation of this agreement shall be decided by the Government and the decision of the Government shall be final.

In witness whereof the parties hereto have set their hands on the _____ day _____ 19 .

Signature of the approved
supplier.

Signature for and on behalf
of the Governor.

Designation

Date

Date

Witness No. I.

Witness No. I.

Witness No. II.

Witness No. II.

SCHEDULE

Fund, Students Fund, and of valuable stock as scientific apparatus, mathematical instruments, appliances, machinery, plants, agricultural tractors etc. so as to see that their inventories are correct and kept up to and the balances are physically verified at fixed intervals

(vii) To assist in the timely preparation and submission of financial statements and proforma accounts including tradings, manufacturing and profit-and loss accounts and other returns as are required to be submitted to Government/Audit.

(viii) To see that tenders are called for where necessary, that the lowest tender is accepted except in special cases and contract documents are duly prepared, and that when the calling of tenders is not necessary, purchases are made on the basis of quotations obtained from the ordinary suppliers.

(ix) To advise in terms of agreements as regards the admissibility of claims submitted for the orders of the Head of the Department.

(x) To help in the disposal of important references concerning finance and accounts and inspection and other audit reports.

(xi) To see that the accounts and other records to be maintained in the office of the departmental head are kept properly and up to date.

(xii) To attend to other matters not covered by the above but of special importance to the department to which an Accounts Officer is attached and suggest internal scrutiny so as to improve financial control and general efficiency.

Unless otherwise ordered in any case to meet the exigencies of the public service, the Accounts Officer should not sign the Cash Book which duty devolves on the disbursing officer, but he should occasionally examine the Cash Book to see that the rules relating to the posting and maintenance of Cash Book and its closing and the check and record with prescribed certificate of the balance in hand are duly recorded.

III. *Representative of the Finance Department.*—This role is most important as with reference to a posting in a particular department, the Accounts Officer will be directly subordinate to the Head of the Department concerned and even when his advice in any financial matter is not accepted, he should carry out any orders of the Head of the Department. As a representative of the Finance Department it will, however, be his function to secure that any irregularity or defect in procedure which he has been able to detect is set right under proper orders. In order to have an idea of the efficiency and quality of the work done by the Accounts Officer, he should maintain a record of all such achievements, and this record should be made available for inspection by an officer nominated by the Finance Department. Similarly, in case where inspite of his honest attempts, he has not been able to secure financial regularity either for want of staff or for want of co-operation or other difficulties, such item should be noted in a special register which should be maintained by him and an abstract of which should be furnished by him every month to the Finance Department. This register should also include cases or references wherein the Head of the

APPENDIX XVIII

(See note below rule 16 *General Financial and Account Rules*)

DUTIES OF ACCOUNTANTS

Object of Posting.—The Accountants are posted to assist the departmental officers or Heads of Departments in the financial administration of the department or office so that financial regularity may be secured by enforcing observance of rules and orders relating to financial procedure and propriety the accounts of the department or office may be properly maintained.

Status—The Accountant should be treated as a senior member of the Ministerial staff in the department and in so far as his work is concerned it will be independent of the Office Superintendent. The supervisory control of the Office may generally independent Accounts Section or branch the Accountant will hold charge of the Section or Branch independent of the Office Superintendent.

Categorisation of Accountants.—For purposes of duties and responsibilities defined in this memorandum the Accountants would be categorised as—

- (i) Accountants for Civil Departments.
- (ii) Treasury Accountants.

The more important functions of the two categories of Accountants are summarised below:—

I. Accountants for Civil Departments.

- (1) To see that the general financial rules, delegation orders, and other directions are implicitly observed and that the service rules and Government decisions are correctly applied.
- (2) To assist in all matters connected with compilation of the Budget estimates of receipt and expenditure, the allotment of funds, the control of expenditure, the realisation of revenue receipts, and the scrutiny of proposals for new and fresh expenditure.
- (3) To maintain complete and accurate accounts in respect of appropriation placed at the disposal of the Head of the Department so as to see that the funds are utilised according to financial sanctions and orders.
- (4) To advise the Head of the Department where there are no Accounts Officers, in all matters relating to the operation of the financial rules such as enforcement of economy in all items of expenditure, realisation of Government dues, disbursements according to the rules. With a view to exercise proper financial control, he is required to see that no misuse of Government funds or stores is permitted at any level.

a particular section/department the Accountants are responsible for the duties entrusted to them by the Officer in particular branch. He will supervise the work of his own branch and deal with the cases bearing important financial character and submit the same to the Officer concerned direct. Matters of routine nature concerning his branch will be disposed of by him provided the Officer-in-charge concerned directs otherwise.

Treasury Accountants.

- (1) The Accountant is responsible, under the orders of the Treasury Officer for keeping complete records of cash and book transactions of the District and subordinate treasuries and for the compilation of prescribed accounts and returns strictly in accordance with the directions and orders in force. He is also required to see that the rules and orders in force are observed in respect of all transactions of the Treasury and to bring all cases of irregularity to the notice of the Treasury Officer.
- (2) The Accountant may be required to inspect, under the orders of the Treasury Officer, the account records of sub-treasuries and to check a percentage of the initial accounts.
- (3) To see that the proper classification of receipt is done and compilation of receipts is appropriately dealt with. He is also required to examine their refund bills of deposit and to see that the refund of claim is preferred in the prescribed TY Series. To see that lapsed deposit figures are intimated, plus and minus memo of the balances of P.D. Account is worked out regularly to initial all statements, C.T. Rs., remittance books etc., and the verification of the balance of Civil and Criminal Court Deposits and Personal Deposits.
- (4) To initial entries in the service book and other service records and all other allied matters relating to the establishment of the Treasury. To examine the requirement of the staff in connection with articles and to see that proper account for this purpose is maintained and initialled by the Accountant on each item.
- (5) To check and initial the monthly returns of receipt books sent to the Regional National Savings Officer and also to check the monthly returns of commission paid to authorised agents. He is also required to check the Government Promissory Notes lodged in the District Treasury for safe custody and to supervise the subsequent transaction relating to this item.
- (6) *Checking of bills passed for payment, disposal of important cases of financial bearing, checking of cash books and posting of receipts and payments etc. preparation of balance sheet, observance of the submission of periodical returns etc.* To see that the retrenchment slips received from the Accountant General are noted in the retrenchment register and the relevant entry is made out properly. To verify entries made in the ledger account of a Gazetted Officer with reference to pay slips issued by the A.G. to see that Income Tax receipts are prepared in respect of Gazetted Officer. To see that the Guard Files in respect of specimen signatures of Gazetted Officers are maintained properly.

and regularly of specimens of the officers transferred from the jurisdiction of the Treasury are cancelled. To examine the last pay certificates prepared by the clerks.

- (7) He is required to supervise the correspondence work of civil and military pensioners. He will check, initial and give dates below pay orders issued on the Bank. A Pensioner appearing for the first time will be identified by the Accountant from the personal identification marks given in the P.P.O./D.R. He is required to compare and initial duplicate P.P.O. issued to the Pensioners. He will pay particular attention towards death payment, payment to authorised agents and in the case of revision of pension.
- (8) To scrutinise the quarterly indents made out to Nasik Press and Inspector General of Stamps. To check the cash book of stamps daily and initial it. To check the plus and minus memo sent to Accountant General, Inspector General of Stamps and Custodian. To scrutinise the yearly estimates to the Inspector General of Stamps, DPT Center Circle Jaipur. To Check the monthly account of stamp vendors. To scrutinise the Stores Account sent to Accountant General yearly.